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Strategies of sustainability communication in textile industries: a comparative case study of H&M and UNIQLO

Master's Thesis

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Abstract

Understanding sustainability agenda is highly important for corporate communication professionals in aligning the strategy with global sustainable development goals.

This is especially relevant for textile industry, which has significant environmental and social impact. Stakeholder engagement is an integral part of any sustainability strategy.

This study examines what strategies large textile companies, the acknowledged leaders of the industry, H&M and UNIQLO use for sustainability communication on their websites. Utilizing a complex mixed-method content analysis of websites, environmental, social and economic topics were analyzed combined with stakeholder-specific messages.

The findings reveal that companies from Europe and Asia approach sustainability communication differently and emphasize distinct TBL pillars, using stakeholder messaging each in their own way. Swedish H&M tends to be more environmentally-focused in their sustainability topics, while Japanese UNIQLO is clearly more socially-oriented. In terms of stakeholder focus, H&M addresses suppliers in the first place, emphasizing environmental footprint, whereas UNIQLO communication is more employee-oriented, providing information on labor practices, human rights and management approach.

The research could provide insights to communication practitioners and academia of best practice of sustainability communication for stakeholder engagement to inform strategies and approaches of sustainability communication.

The significance of this research lies in making an attempt of connecting stakeholder theory and business practice, which is highly relevant.

Keywords: sustainability communication, communication strategies, corporate communication, website communication, textile industry, content analysis

Santrauka

Tvarumo darbotvarkės supratimas yra labai svarbus įmonių komunikacijos specialistams, siekiantiems suderinti strategiją su pasauliniais tvaraus vystymosi tikslais.

Tai ypač aktualu tekstilės pramonei, kuri daro didelį poveikį aplinkai ir visuomenei. Suinteresuotųjų šalių įtraukimas yra neatskiriama bet kokios tvarumo strategijos dalis. Šiame tyrime nagrinėjama, kokias strategijas didžiosios tekstilės įmonės, pripažintos pramonės lyderės, H&M ir UNIQLO, naudoja tvarumo komunikacijai savo interneto svetainėse. Naudojant sudėtingą mišrią svetainių turinio analizės metodiką, buvo analizuojamos aplinkos, socialinės ir ekonominės temos, kartu su suinteresuotosioms šalims skirtomis žinutėmis.

Rezultatai rodo, kad Europos ir Azijos įmonės skirtingai požiūri į tvarumo komunikaciją ir akcentuoja skirtingus TBL ramsčius, naudodamos suinteresuotosioms šalims skirtas žinutes kiekviena savaip. Švedijos įmonė H&M savo tvarumo temose labiau orientuojasi į aplinką, o Japonijos įmonė UNIQLO aiškiai labiau orientuojasi į socialinius klausimus. Kalbant apie suinteresuotųjų šalių dėmesį, H&M pirmiausia kreipiasi į tiekėjus, pabrėždama aplinkos pėdsaką, o UNIQLO komunikacija yra labiau orientuota į darbuotojus, teikiant informaciją apie darbo praktiką, žmogaus teises ir valdymo metodus.

Tyrimas gali suteikti komunikacijos specialistams ir akademinei bendruomenei įžvalgų apie geriausią tvarumo komunikacijos praktiką, siekiant įtraukti suinteresuotąsias šalis į tvarumo komunikacijos strategijų ir metodų formavimą.

Tyrimas galėtų suteikti komunikacijos specialistams ir akademinei bendruomenei įžvalgų apie geriausią tvarumo komunikacijos praktiką, skirtą suinteresuotųjų šalių įtraukimui, siekiant informuoti apie tvarumo komunikacijos strategijas ir metodus.

Šio tyrimo reikšmė yra bandymas susieti suinteresuotųjų šalių teoriją ir verslo praktiką, o tai yra labai aktualu.

Raktažodžiai: tvarumo komunikacija, komunikacijos strategijos, įmonių komunikacija, komunikacija interneto svetainėse, tekstilės pramonė, turinio analizė

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[1] Translated with DeepL

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Introduction

We are officially living in the Age of Sustainable Development, an era characterized by many global environmental, economic and social challenges. In recent decades the world has arrived at the stage when the impact of human activity on the Earth's climate, chemistry and biodiversity is dramatic, and the economic inequality in the hugely multipolar world is very tangible (Sachs, 2015).

According to the World Economic Forum's Global Risks Perception Survey 2024-2025 (GRPS) presented in the Global Risks Report 2025, environmental risks, such as extreme weather due to climate change and pollution have grown in scale significantly in the last 20 years and are raising the most concern in a short-term (2-year) perspective.

Scientists warn that the global warming is about to overshoot 1.5° C, and some other climate-related tipping points are nearly surpassed, putting food security, energy infrastructure, economic stability and social cohesion at risk for billions of people on Earth. Most importantly, the greenhouse gas emissions (GHG) must be halved by 2030, with a net zero to be reached by 2050 (Lenton et al., 2025).

Furthermore, according to the most recent estimates, 838 million people worldwide still live in extreme poverty (Lønborg et al., 2025). Economic development considers not only wealth, but many other factors that impact people's lives, such as access to education, healthcare, clean air etc. (Dechow, 2023).

To address these global challenges efficiently and improve the life of people and planet on the global scale, in 2015 the United Nations adopted 17 Sustainable Development Goals (SDGs), a framework that guides the world community in navigating sustainability, determines nearly every aspect of human life and is highly important in modern business environment.

The classic definition describes sustainable development as the one that "meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987, p. 41). According to a more modern, practical approach, it is a holistic process based on three pillars: "economic development, social development and environmental protection" (United Nations, 2002).

In the business environment, sustainability is closely connected to the concept of Triple Bottom Line (TBL), introduced by John Elkington (1997). It focuses on three interrelated dimensions: People (social well-being), Planet (environmental responsibility), and Profit (Economic viability), and lays the foundation of sustainability communication.

The sustainability agenda is ubiquitous and unavoidable. Responsible companies not only work for their business purposes, but they also include a sustainability agenda in their values, mission, and vision - the way they place themselves in the world in terms of environment, people, and economy. Sustainability consciousness and transparency are expected and demanded from businesses by their stakeholders. In a classic definition by Edward Freeman, stakeholders are "any group or individual who can affect or is affected by the achievement of organizational objectives" (Freeman, 1984, p. 46). This includes (but is not limited to) shareholders (investors), political groups, communities, trade associations, suppliers, employees, and customers. Each of these groups in a way mutually affects or is affected by the company, and this is the "stake that binds them" (Coombs & Holladay, 2012, p. 5). Communicating sustainability-related topics has become an important part of organizational-stakeholder relations, and each target group needs special messaging. Stakeholder theory underpins corporate social responsibility (CSR) studies, and according to Freeman & Velamuri (2008), the responsibility towards stakeholders in creating value for them is essential. They even equal thinking about business with thinking about stakeholders and suggest redefining CSR as "company stakeholder responsibility".

Thus, sustainability communication is a way of formulating what is important for the company, delivering this message to its stakeholders and influencing the overall sustainability in the long run. Recent research shows that companies communicate sustainability primarily not solely because they believe it will increase their financial performance and fulfil the need to meet market expectations, but because it raises corporate visibility and thus reputation, which adds value to the company in the long run (Aleknevičienė, Juočiūnienė, & Zinkevičienė, 2025, pp. 77-78).

Sustainability communication (SC) has emerged as a separate area of study of growing importance, incorporating a variety of dimensions and manifestations in the intersection of communication and marketing. A meta-narrative systematic review by Golob, Podnar & Zabkar (2023) provides the most comprehensive picture of the current SC research landscape, while a literature review by Braga et al. (2024) explores SC particularly in the field of marketing. The first major attempt to review the overall landscape of website sustainability communication research was done by Kocurikova, Kopriva & Tetrevova (2024).

The importance of climate change communication as part of sustainability is also addressed by researchers. According to Moser (2016), main challenges the practitioners now face include the lack of public understanding of the topic, transition from awareness to action, politicized and polarized environments. Moser highlights that the interaction between research and practice needs improvement. Perhaps, with properly tailored messaging, right channels and wise strategies, the impact of such communication could be more visible. That is why understanding the tendencies in sustainability communication is important for communication practitioners.

Sustainability disclosure is guided by several international frameworks, such as Global Reporting Initiative (GRI), United Nations Global Compact (UNGC), NASDAQ ESG Guidelines, Carbon Disclosure Project (CDP), while for the EU companies there is an obligation to report on sustainability under the EU CSRD Directive 2024/1760 (European Parliament and Council, 2024). Nonfinancial disclosure beyond obligatory requirements remains important for investors and financial analysts (Laskin & Hoffmann, 2023). This could include information about the executive team, the strategy, R&D pipeline, ESG (environmental, social, and governance), and DEI (diversity, equity and inclusion) issues (Laskin & Kresic, 2021). Nonfinancial disclosure contributes to the accountability, transparency, and trustworthiness of a business (Aleknevičienė et al., 2025).

To sum up, comprehensive approach to sustainability alongside thoughtful communication strategies is needed to deliver sustainability agenda to the broad range of stakeholders.

Brief overview of previous studies

Digital platforms are a primary means of corporate communication in a digitalized world.
Previous research underscores the importance of sustainability communication for stakeholder engagement, trust building, and increased profitability (Agrawal, Ray & Rana, 2025).

Analyses of sustainability communication in annual reports and corporate websites have been done across a variety of sectors: airlines (Taşoğlu, Akbulut, & Acer, 2024), furniture, vehicle & textile manufacturing (Primožič & Kutnar, 2022), fashion (Da Giau et al., 2016), banking (Hetze & Winistörfer, 2016), forestry (Korhonen et al., 2016), oil & gas (Borges et al., 2022). The literature review of SC in tourism (Tölkes, 2018) reveals that environmental aspects are addressed much more than the other two in the TBL triade, while website communication is the most popular object for researching SC in tourism.

Online media is widely recognized as an important aspect of transparency and stakeholder engagement. Previous research highlighted the importance of communicating sustainability through corporate websites (Siano et. al., 2016, Primožič & Kutnar, 2022, Herrada-Lores, Estrella-Ramón & Iniesta-Bonillo, 2025) as well as analyzed how companies address UN SDGs in their sustainability reports (Borges et al., 2022).

Table 1 provides a summary of literature dedicated to sustainability communication through corporate websites in various industries (See Table 1).

Table 1. Summary of previous studies on sustainability web communication in various industries

Author(s) and year	Sector analyzed	Methodological approach	Main findings related to the study	Gap identified
Agrawal, Ray & Rana, 2025	Large manufacturing companies from India	Multi-method multi-study qualitative (semi-structured interviews and analysis of sustainability reports)	Importance of SC for stakeholder engagement	Sector-specific and company size-specific analysis needed
Taşoğlu, Akbulut, & Acer, 2024	Airlines	Content analysis of annual reports, investor-focused	Social sustainability statements prevail; governance issues, the natural environment, and human resources development are most frequent topics	Analysis of sustainability targets both in annual reports and in other statements (web pages)
Primožič & Kutnar, 2022	Furniture, vehicle & textile manufacturing	Content analysis of websites	The importance of SC through corporate websites; Environmental codes most frequent	
Da Giau et al., 2016	Fashion	Multiple case studies		
Borges et al., 2022	Oil & gas		Addressing SDGs in sustainability reports	
Siano et. al., 2016		Taxonomy of sustainability topics	The importance of communicating sustainability through corporate websites	
Herrada-Lores, Estrella-Ramón & Iniesta-Bonillo, 2025			The importance of communicating sustainability through corporate websites	

To conclude, sustainability communication involves articulating the environmental, social, and economic topics that matter to the organization and conveying this information to its stakeholders, thereby impacting long-term sustainability outcomes. Companies that value sustainability, incorporate it into their business strategy, which can also be reflected in their mission, vision and values. To be effective, SC needs to be strategic, meaning that it is purposeful and carefully tailored for each group of stakeholders.

Relevance of the topic and scope

Textile industry, also referred to as apparel, fashion or fast fashion industry in literature, is one of the heaviest contributors to environmental, social and economic impact, especially in terms of waste and greenhouse gas emissions across the entire supply chain, and their stakeholders are becoming more conscious and push the companies to mitigate these effects (Abbate et al., 2024, Talyka et al., 2024). Surjit et al. (2025) point out that SDG 12 (responsible consumption and production) has become one of the most important goals for businesses in the industry to follow.

Both H&M and UNIQLO are textile brands that are very vocal about their strategic sustainability and widely recognized for their efforts in following the sustainable practices. A gap in scholarly literature has been identified regarding the comparison of SC strategies in textile industries between two different parts of the world - Europe and Asia, the West and the East (Chong & Wang, 2024), and H&M and UNIQLO in particular, and this study is aimed at covering this gap and contributing to the development of this research area.

Previous studies have analyzed H&M and UNIQLO both separately and comparatively, however, not particularly focusing on their sustainability communication, but rather on aspects related to transparency (Fraser & van der Ven, 2022). UNIQLO's corporate social responsibility (CSR) strategy has been examined with reference to its branch in Malaysia (Lee et al., 2025) and compared with that of Shein, critically evaluating it through signalling theory (Chong & Wang, 2024). In the case of H&M, its approach to sustainability and sustainable supply chain management has been studied (Shen, 2014), as well as its CSR communication strategy in comparison with those of Primark (Dach & Allmendinger, 2014) and Inditex (SanMiguel et al., 2021).

Table 2 summarizes previous studies on website sustainability communication in textile industries and particularly of the companies in question – H&M and UNIQLO (See Table 2).

This study explores how international textile companies from Europe (H&M) and Asia (UNIQLO) communicate their sustainability agenda on their own digital platforms - websites. The research actualizes previous academic findings about sustainability communication practices by analyzing the communication of large companies recognized for their sustainability efforts. For effective stakeholder engagement, it is important to communicate sustainability topics through corporate websites.

Table 2. Website sustainability communication in textile industries (H&M and UNIQLO)

Author(s) and year	Methodological approach	Main findings related to the study	Gap identified
Surjit et al., 2025		SDG 12 (responsible consumption and production) as the most important one for textile industry	
Chong & Wang, 2024	Comparison of UNIQLO and Shein CSR strategies, using signalling theory		Comparison between European and Asian compnies, the West and the East
Fraser & van der Ven, 2022		Transparency of H&M and UNIQLO	
Lee et al., 2025		UNIQLO Malaysian branch CSR strategy analysis	
Shen, 2014		H&M's approach to sustainability and sustainable supply chain management	
Dach & Allmendinger, 2014		H&M's CSR communication strategy compared to Primark's	
SanMiguel et al., 2021		H&M CSR communication strategy compared to Inditex	

Navigating sustainability communication regulations, requirements, and best practices is crucial for corporate communication professionals, which justifies the practical implications of the research findings.

Objects, aims and objectives

Sustainability agenda is an integral part of corporate communication, and the main channel of such communication is its owned media – the corporate website. Thus, the object of this research is sustainability-related sections on corporate websites and annual reports published there.

The aim of the research was to investigate which strategies large textile companies from different world regions and cultural contexts use to communicate sustainability on their websites and in their annual/sustainability reports, via a comparative case study of H&M Group and UNIQLO.

The following research objectives were formulated:

1) Synthesize and operationalize the theoretical framework identified in the literature review for the analysis of communication strategies on sustainability in the textile industry.

2) Develop a framework for content analysis of topics and stakeholder messaging.

3) Conduct content analysis of annual reports and website communication and through case study examine how and why sustainability issues are communicated.

4) Investigate how sustainability information is communicated to various stakeholders by two different international companies - from Europe and Asia – on their corporate websites.

5) Analyze and compare sustainability communication strategies and approaches used by H&M and UNIQLO on their websites.

6) Provide practical recommendations for corporate communication specialists and for future research avenues.

Two research questions were formulated to achieve the aims:

Q1: What are the sustainability communication strategies of H&M and Uniqlo disseminated on their corporate websites?

Q2: What are the key sustainability themes and areas of focus of these two companies in their sustainability communication strategies?

Methods and their application

The empirical part of this study employs exploratory mixed-methods content analysis approach with a combination of qualitative interpretation of topics and quantitative keyword frequency analysis. The case study will explore how and why sustainability-related topics are communicated through the websites. Content analysis will be used to determine the topics and themes used for sustainability communication on the corporate websites. The coding framework is based on previous literature, and

abductive approach (a mix of inductive and deductive) is used to create the coding tree. Freeman's stakeholder theory is used as a theoretical basis for the study.

Both companies' communication strategies have been explored before, but through the lens of other theories and approaches, and the scientific novelty of the current research lies in the analysis of their sustainability communication and comparison of the approaches of these two large international textile companies from different parts of the world, Europe and Asia.

Structure of the thesis

This research paper consists of five main chapters. The Introduction includes the relevance of topic and justification for the research problem followed by a brief overview of previous studies, research object, aims and objectives, research questions, explanation of methods and finally the structure of the thesis.

Chapter 1 provides a literature review and lays theoretical foundation for the study, defining the main concepts such as corporate communication, sustainability and CSR communication, sustainability reporting and ESG, as well as digital communication of sustainability in particular, outlining connected theories and giving an overview of the current state of sustainability communication in textile industry. **Chapter 2** describes the methodological approach of the research and explains the research design and sample choice for the case study. It also states reliability, validity, ethics and limitations of the study. **Chapter 3** is dedicated to the empirical case study analysis of sustainability communication strategies on the websites of the 2 companies in question. **Chapter 4** provides a comparative overview of strategies implemented by H&M and UNIQLO, elaborates on the factors shaping their approaches, interprets the findings in line with the theories and evaluates the implications of the current research.

Theoretical and practical significance

The current study enriches the existing body of scientific knowledge about sustainability communication disseminated on corporate websites, bringing new perspectives to the empirical observations of related strategies, which could be used by communication practitioners and future researchers to advance the interrelations between theory and practice in this sphere. By analyzing and comparing the best practice examples, recommendations can be made.

AI use declaration

AI tools were used in preparation of this thesis as a technical means for consultancy on technical issues in MAXQDA program and Word formatting, as well as for some paraphrasing and translation. The full signed declaration can be found in Appendices (See Appendix 4, p. 94).

1. THEORETICAL FRAMEWORK (LITERATURE REVIEW)

In this section, various concepts under the umbrella term of sustainability communication will be introduced: corporate communication and its evolution in the digital age, corporate social responsibility (CSR) as part of sustainability agenda, and ESG (environmental, social and governance) reporting that has become highly important for some groups of stakeholders. The topic of greenwashing is also touched as an important aspect of sustainability communication agenda – because speaking about sustainability doesn't always mean practicing it.

To get a broad picture of sustainability communication and its manifestations and put the SC on digital platforms into context, a review of previous scholarly works (literature review) was conducted.

The articles were searched in Vilnius University Electronic Library Database, as well as in Google Scholar, Research Gate, Emerald Insight, using keywords "sustainability", "communication", "strategies", "textile", "H&M", "UNIQLO" and their combinations.

1.1. Corporate communication and its digital evolution

There are quite a lot of definitions of corporate communication in scholarly literature, as well as of its evolution in the digital era. In business setting, communication has evolved from tactical "public relations" or PR to strategic corporate communication, which became "a management function that offers a framework for the effective coordination of all internal and external communication with the overall purpose of establishing and maintaining favourable reputations with stakeholder groups upon which the organization is dependent*" (Cornelissen, 2011, p. 5). It pursues the strategic interests of the organization as a whole. Badham & Luoma-aho (2023, p. 5) define corporate communication as "an organization's strategic management of communication with internal and external stakeholders and more broadly within society for the maintenance of organizational tangible and intangible assets".

Digitalization influenced the core functions of corporate communication and significantly shaped its practices, building upon the older principles with "digital technologies, digital infrastructures, and digitization processes" to improve it (Badham & Luoma-aho, 2023, p. 9). Sustainability-related issues and TBL agenda are integral part of businesses for which reputation and stakeholder relationships matter. Commitment to sustainability often involves defining corporate governance structure and practices to manage a company's relationships with its

stakeholders, in order to incorporate sustainability considerations into corporate management (Martin et al., 2016). This makes sustainability communication an inevitable feature of corporate communication. Thus, corporate communication practitioners should be sustainability literate, and this study contributes to the research field allowing us to look at the corporate communication of sustainability from the perspective of large international textile companies.

1.2. Sustainability Communication (SC)

Stemming from the three pillars of sustainability, one of the foundational works on the emerging field of sustainability communication (SC) by Ziemann (2011, p.92), defines it as "a global social process… that consists of a recursive order of contributions and arguments to the theme of a better ecological, economic and social life". According to Godemann & Michelsen (2011), SC exists at the crossroads of various fields and disciplines, much like sustainability itself is a transdisciplinary concept. The scholars point out that the aim of SC is to introduce an awareness and understanding of the human-environment relationship into social discourse and to relate the problems of such a relationship to social values and norms. Siano et al. (2016) note that for sustainability-conscious companies the purpose of SC is to adequately convey their commitment, avoiding the gap between "promises" and achievements in this regard (Siano et al., 2016, p. 3).

One of the most comprehensive and widely cited studies on the landscape of SC research is the meta-narrative systematic literature review of 116 articles by Golob et. al. (2023). It provides both a historical and a current perspective of SC, emphasizing its interdisciplinary nature spanning communication, marketing, and advertising. The review concludes that environmental focus dominates the literature and applied communication approaches prevail. The findings of a literature review of SC in tourism (Tölkes, 2018) also emphasize the dominance of environmental domain; however, it reveals that only 23,4% of papers apply theory to their empirical data.

Another systematic literature review by Borges et al. (2023) is dedicated to strategies for communicating sustainability covered in scholarly works, and identifies ways, means, and tools of SC, while also offering practical suggestions for companies in general, focusing on agri-food companies.

Weder et al. (2021) distinguish SC modes that vary in message transmission character: deliberative, open, and transparent "communication about sustainability issues in the public discourse" that constructs meanings; instrumental one-way effect- and goal-oriented communication of a specific sustainability-related issue or policy; and call-to-action communication for sustainability, mostly in the NGO sector.

Scholars argue that deliberative communication about sustainability could influence environmental and social initiatives better (Golob et. al., 2023, p. 43). With this notion in mind, in current research, we will see how textile companies recognized internationally for their sustainability performance, use such communication about these issues on their websites.

Being a young, emerging, and interdisciplinary research field with no certain boundaries (Weder et al. 2021), sustainability communication's potential is still explored. Golob et al.'s 2023 literature review shows that persuasion, construal, and stakeholder theories are among the most popular in sustainability communication research. Most of the scientific articles are focused on environmental sustainability, topics also include communication tools and their impact as well as stakeholder/consumer responses (Golob et al., 2023, p. 45-46). Four ways of SC manifestation are determined in this review: SC as a concept (informing, raising awareness, critical, deliberative communication), green advertising (persuasive, commercial communication), sustainability reporting (disclosure), greenwashing (misleading communication), and CSR communication (as a separate field) (p. 47). According to Golob et al., the "green" dimension is clearly dominating the agenda, while social and economic aspects are less present in the researchers' focus. The scholars suggest that a more holistic approach to SC research is needed, incorporating those aspects.

The literature review by Braga et. al. (2024) suggests that SC in marketing lies upon "institutional and stakeholders theories, CSR communication and its effectiveness, green advertising, ethical consumerism and marketing strategies, and social marketing for sustainable consumption" (Braga et al., 2024, p. 293). Their findings reveal that sustainability reporting, sustainability advertising, consumer reactions, and promoting pro-sustainable behaviour are key topics of SC in marketing research.

Given that the literature points to the predominance of the environmental approach (Golob et al., 2023), this study will examine whether H&M and UNIQLO replicate this pattern or present a more balanced approach between the TBL pillars.

1.3. Corporate Social Responsibility (CSR) Communication

The terms "sustainability" and "CSR" are often used interchangeably as synonyms both in corporate world and in academia. However, while there is a growing tendency to use the term "sustainability" in business, "CSR" is still predominant in academic literature (Huang & Watson, 2015). With that in mind, we will explain how CSR has been addressed by the scholars, however, in current research we will not divide the two concepts, they will be used as if they were equal, considering that CSR communication is part of sustainability communication of a company.

Corporate social responsibility (CSR) communication is a rather new research field which started to be conceptualized less than 20 years ago as

"a process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders" (Podnar, 2008, p. 75)

While there is no universal definition of CSR, it is commonly referred to as the process whereby companies ensure that their operations do not cause harm and influence society in a positive way (Gomez-Vasques, 2023). CSR communication is used by organizations to deliver their values, mission, and vision in more detail to their stakeholders and to explain how their initiatives benefit them.

CSR is both a concept and a communication practice, playing a strategic role in corporate and sustainability communication. CSR reporting is part of sustainability communication and one of its manifestations, as we learned from Golob et al.'s 2023 research. Coombs & Holladay (2012) provide a comprehensive overview of CSR communication approaches, channels, tools, strategies and tactics. Gomez-Vasquez (2023) discusses how modern CSR communication is influenced by the social media.

The topics and streams of CSR communication research were explored in prior literature reviews. Nielsen & Thomsen (2012) pioneered in such review, being the first to determine two perspectives of SC communication research - strategic and operative (the tactics of CSR communication). This paper was followed by an overview by Golob et al. (2013) who broadened the CSR communication knowledge defining 3 streams, namely disclosure/accountability, process, and outcome/consequences. Recently, two more frameworks evolved: the business case (why CSR communication is beneficial for the organization in a strategic way) and the reporting (non-financial disclosure) frame, also showing that the area of CSR communication research is fragmented and interdisciplinary (Verk, Golob, & Podnar (2021).

CSR communication, contrary to ESG (sustainability) communication, uses a more narrative and value-based approach. Moreover, scholars found out the correlation between the way CSR report is written and the actual CSR performance of the company, meaning that lengthier and more readable, engaging, narrative disclosure indicates transparency (Nazari, Hrazdil & Mahmoudian, 2017).

Effective CSR communication should be aligned with the overall strategy and stakeholder expectations (Braga et al., 2024), and the company can influence both positive and negative images its stakeholders have of it, building or ruining trust and reputation (Cornelissen, 2011). There is evidence, that benefits for the business are directly dependent on the quality of the CSR communication (de Jong & Van der Meer (2017).

In this study we will see what CSR topics belonging to the whole sustainability agenda prevail in the corporate communication of large textile companies through the lens of various stakeholder messaging.

1.4. Sustainability Reporting and ESG

Reporting is a crucial part of strategic management with a multi-stakeholder model (Freeman et al., 2012, p. 253)

What is now known as "sustainability reporting", emerged as a research stream in late 1990s, and the first internationally recognized methodology being labeled as "social and ethical accounting, auditing and reporting", or SEAAR (Zadek, Pruzan & Evans, 1997). This was followed by other international standards, such as the GRI Sustainability Reporting Guidelines. Stakeholder concept is at the core of reporting, as Gray (2001, p. 11) points out, defining accountability as "identifying what one is responsible for and then providing information about that responsibility to those who have right to that information" (2001, p. 11) Stakeholder theory "can be used to define the social account" (Gray, 2001, p. 9).

Environmental Social & Governance (ESG) communication emerged from CSR, but it is particularly focused on measurable performance and often implemented through annual reports. These reports are among the most important tools for investor relations (Agrawal et al., 2025, Taşoğlu et al., 2024). ESG frameworks help evaluate both risks and opportunities, and disclosure plays key role in helping stakeholders make informed decisions with connection to the company and at the same time keeps business accountable for their actions (Dechow, 2023). Of course, mitigating negative environmental impacts means improved ESG performance, and high-quality reporting does not always equal high performance (Arvidsson & Dumay, 2022).

In order to identify which ESG topics are relevant for them, companies conduct the so-called materiality assessment and create a materiality matrix. This process is described very well in detail in the paper by Garst, Maas & Sukis (2022). Global Reporting Initiative defines material topics as those "that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights" (Global Sustainability Standards Board, 2023, p. 26). Scholars determined three diverse materiality perspectives that companies tend to choose: the business case (influencing financial performance), the social impact (economic, environmental or social impact on society) and the stakeholder view, which can overlap. The impact on each group of stakeholders should be assessed separately. Different perspectives on materiality are also assessed independently and placed on opposite axes of the materiality matrix, this way tensioned topics can be identified (Garst et al., 2022).

Previous content analysis of annual reports shows that governance, natural environment, and human resources development are the most common ESG topics in airline companies (Taşoğlu et al., 2024).

This study will analyze annual reports of large textile companies, which will allow us to see what topics predominate in this industry, which is also a heavy contributor to climate change and social impact.

There are several reporting frameworks and guidelines that serve as a basis for reporting sustainability and communication of corporate sustainability (See Table 3). United Nations Sustainable Development Goals were created as a universal beacon for the world community. Another set of principles set by United Nations - Global Compact – is , as Freeman points out, was informed by stakeholder theory and "can be seen as codifying the responsibilities of a variety of groups including employees, suppliers, customers, shareholders, and the larger community" (Freeman et al., 2012, p. 256). Companies in our research focus are using them for accountability guidance.

Overall, most standards and regulations are united in the idea that sustainability reporting is a "critical ingredient for achieving broader climate and sustainability goals" (Christensen, Hail & Leuz, 2021). However, they radically differ in approaches, and there are two extremes, as pointed out in the comprehensive literature review of sustainability reporting research by Christensen et al. (2021): the narrow, addressing investors and focusing on what they need, and the broad – focusing on all stakeholders, as it aims to "drive change" in the society. Here, the reporting and the resulting transparency are "change agents".

Sustainability reporting highlights the significance of transparency and accountability in in how companies communicate their environmental and social effects, initiatives, and advancements towards sustainability objectives. This research area is grounded in stakeholder theory, suggesting that a strategic approach to disclosure is essential for stakeholder engagement (Braga et al., 2024).

Table 3. Comparative table of sustainability and ESG reporting frameworks

Framework	Year	Approach	Relevance for textile industry
SDGs (UN)	2015	Global sustainability goals	SDG 12 (responsible consumption) central
Global Reporting Initiative (GRI)	1997	ESG reporting standards	Used by H&M and UNIQLO for materiality assessment and ESG reporting
United Nations Global Compact (UNGC)	2000	Universal principles	Human rights, labor, environment, anti-corruption; used by UNIQLO and H&M to support implementation of UN goals
OECD Guidelines for Multinational Enterprises	2023	Responsible business conduct, national mechanisms for addressing grievances and promoting compliance	Human rights, labor rights, environment, bribery and corruption
Carbon Disclosure Project	2000	environmental disclosure, providing data on mitigating climate change and supporting organizations in taking meaningful action "to balance people, planet and profit"	Guidance on mitigating climate change
"Disclosure of Non-financial and Diversity Information Directive" 2014/95/EU (European Parliament and Council)	2017	Mandatory reporting for listed EU companies with over 500 employees	Relevant for companies operating in the EU
EU CSRD Directive 2024/1760	2024	Mandatory ESG reporting for large EU companies	Relevant for companies operating in the EU
European Green Deal		Obligatory disclosure of climate and environment-related data	Companies in the EU are obliged to follow the comprehensive plan to become climate-neutral by 2050, with a milestone of reducing greenhouse gas emissions by 55% by 2030

In current research, we will look at how large international textile companies report their sustainability issues in their annual reports, following all the aforementioned guidelines and regulations.

1.5. Greenwashing

One of the purposes of sustainability communication is to convey the company's commitment in an adequate and transparent manner, to avoid the gap between the promise and the reality. Sometimes the communicated picture is very beautiful and promising; however, promises without real efforts mean that the company could be involved in greenwashing (Siano et al., 2016). Greenwashing is a "deceptive practice where organizations misrepresent their environmental effects to create a false impression of ecological responsibility" (Feghali, Najem, & Metcalfe, 2025, p. 19). This could be influenced by such factors as competitive advantage, consumer demand for sustainability, and regulatory gaps. However, nondisclosure could just be a result of genuine lack of relevant data in the company (Dechow, 2023).

To avoid accusations of greenwashing and communicate sustainability initiatives more effectively, it is important to follow recommendations - such as Siano et al.'s (2016) framework for evaluating and improving SC on corporate websites, created after examining best practices across energy and utilities sector companies. Their so-called OSEC operational model is designed to assist communication professionals in pinpointing corrective measures in critical areas of SC on corporate websites and to prevent greenwashing. It consists of orientation, structure, ergonomics and content dimensions, with such sub-dimensions as stakeholder engagement and governance tools, communication principles, and measurable elements, like materiality matrix, interactive graphs etc. Analyzing signs of greenwashing though is beyond the scope of current research.

1.6. Digital (Website) Communication of Sustainability

To communicate their sustainability efforts, companies use multiple channels. Under the PESO (paid, earned, shared, owned) model of media, the company's website, as well as the sustainability report published there, fall into the category of owned media - a media platform and content established and controlled by the company (Macnamara et al., 2016). Publishing content online on owned media means that this content is "always on", giving opportunity to stakeholders to get information about the company whenever they want. It is also noteworthy that owned media played a role in shifting the corporate communication and marketing strategies from "push" (when the message is sent to the consumer) to "pull" (when a consumer actively seeks information about the brand in question). Thus, it is important to get the important information ready for the stakeholders to get it at their own convenience (Burcher, 2012, p. 14-15). Macnamara et al. 2016 study findings indicate "the growing interest in owned media that can be fully controlled". And this interest results

in a new approach - the PESO model is replaced by the SOEP (shared, owned, earned, paid) model, where owned media moves to the second place in terms of importance.

Digitalization has made sustainability reporting much easier with the possibility to publish it in dedicated sections on the corporate website and in the interactive PDF document there making it openly available for billions of users worldwide (Laskin & Hoffmann, 2023). On the other hand, such exponential increase in volumes of disclosed information forces companies to explain the actual meaning of such disclosures to their investors (Laskin, 2016). Of course, regulatory frameworks are now aimed at standardization and unification of such disclosures; there is still room for improvement, and companies still need to learn how to disclose properly and comprehensively.

A systematic literature review of CSR web communication by Kocurikova et al. (2024) showed a growing trend of research interest in the topic and identified several core research themes, such as motives behind such communication, evaluation of its level (including content and technical aspects), the role of stakeholders, and of course CSR web communication strategy. Strategic aspects, according to this paper, are interconnected with other themes. Based on literature, the most popular motives are reputation building, managing legitimacy and image strengthening. From the content point of view, the aforementioned literature review findings show that most profitable and significant companies in Europe prioritize economic responsibility topics over social and environmental responsibility (Kunz et al., 2015; Lock & Araujo, 2020), this is confirmed in the research of CSR web communication in such industries as tourism, oil & gas, and banks (Moisescu, 2015; Ruban & Yashalova, 2021; Sorour et al., 2021). At the same time, Primožič & Kutnar's 2022 analysis of online communication of wood furniture, textile and car industries demonstrates the strong emphasis on environmental topics and less on social and economic issues.

A study on web communication of sustainability in the banking sectors across the globe concludes that there are geographic patterns in the quantity and themes mentioned, for example, the banks located in Europe disclose more (Vilar & Simão, 2015).

Scholars also explore consumers perceptions and behaviour with regards to the sustainability communication on corporate websites. A study by Gider & Hamm (2019) examined how consumers search for and process CSR information on corporate websites of food companies, and its findings suggest that in general they provide comprehensive information that can be filtered without any effort. It is also highlighted that by presenting specific credible information, such as external evidence, companies can avoid greenwashing accusations.

Textile and apparel companies also use corporate websites to present their official CSR position (Da Giau et al., 2016). Previous research demonstrates that environmental and labour issues are the most relevant for them, due to the possible risk of violations in the supply chain (Mann et al., 2014).

1.7. Stakeholder Theory in Sustainability Communication

Being naturally multidisciplinary, stakeholder theory, introduced by Edward Freeman, informs various social sciences, including communications.

Literature review established that scholars point to the need of bridging the gap between theory and practice when it comes to application of theories to actual communication activities. Stakeholder theory is mainly about value creation and effective (meaning - creating as much value as possible) business management to maximize this value. It implies that these groups' interests are joint, and when creating value, every stakeholder should be taken into consideration. The way value is created for stakeholders is the way each of them is affected by others, including managers (Freeman et al., 2012, p. 9). What does value-creation stand for? Freeman sees business as a set of relationships between groups (shareholders, suppliers, customers, employees, local communities etc.) that have a stake in the company's activities, and it is about how these groups interact and create value (Freeman et al., 2012, p. 24).

Importantly, every stakeholder's stakes are "multifaceted" and inherently connected to each other (Freeman et al., 2012, p. 27). Scholars argue that all stakeholders are equally important, and if their interests conflict, executives need to find a way to align them without trade-offs.
As Freeman et al. explain (2012, p. 44), the idea of "groups that make a difference" serves as a basis for the stakeholder concept. This approach can help communication practitioners strategically manage sustainability communication, addressing these groups with this idea in mind. Another important consideration, according to Freeman's stakeholder theory, is that the company doesn't cater for the general interests of society, but rather to the interests of its specific stakeholders.
Stakeholder theory is closely connected with CSR. Freeman et al. (2012, p. 242) summarized the "turning point" work by Wood (1991) which pioneered this connection and pointed out to that shift of business purpose - from solely shareholder value maximization to considering social interests and the stakeholder approach to strategic management embracing the idea that various stakeholders interests are considered in defining the purpose.

Indeed, stakeholder idea is central for the CSR concept itself. The main goal of CSR is to create value for stakeholders and fulfill responsibilities to them. Managing relations with the company's stakeholders is seen as a primary task for success (Freeman et al., 2012, pp.263-264). Freeman et al. proposed the idea of company stakeholder responsibility.
Braga et al.'s (2024) literature review proves that stakeholder theory is one of the pillars of SC in marketing, also widely used in sustainability reporting research.

Sustainability reporting as a research area is also grounded in stakeholder theory, suggesting that a strategic approach to disclosure is essential for stakeholder engagement (Braga et al., 2024) Table 4 provides an overview of how stakeholder theory is applied to the current research. It generally explains how the stakeholder-specific messages will be found to analyze the sustainability communication of a company to its various stakeholders.

Table 4. Stakeholder theory operationalization table

Theoretical concept	Analysis category	Indicators in the text	Example
Stakeholder: Investors	Messages about ESG financial performance	Mentions of "investors", "shareholders"; Financial sustainability data; GRI reports; economic section; Investor Relations section; ESG data	"We generate shareholder returns"
Stakeholder: Employees	Messages about working conditions, equality, diversity and inclusion	Terms: "employees", "workers", "colleagues"; salaries, workplace safety; professional development	"We guarantee decent wages throughout our chain", "We support our employees in professional and personal growth"
Stakeholder: Consumers	Messages about sustainable products; customer health and safety; customer satisfaction	"Customers", references to choice; product information; consumer education; instructions on product use and care	"Our product meets customer expectations"
Stakeholder: Suppliers	Messages about value chain, production partners	"Partners", "supply chain workers";	"We prevent human rights violations in our production factories", "We train our supply chain workers"
Stakeholder: Communities	Messages about supporting local communities; global initiatives	"Local communities", "vulnerable communities" community support; community education; access to water and sanitation	"We help local communities"
Stakeholder: NGOs	Messages about partnerships, joint actions	Names of partner organizations, joint initiatives and efforts	"We collaborate", "Our partnerships with international organizations"
Stakeholder: Regulators	Messages about engagement with international organizations and regulators	"Policymakers", "legislative change", "international institutions"	"We help shape the policies and systems needed for long-term change."
Stakeholder: Media	Messages regarding PR activities in the media	"Campaigns", sustainability news on the website	"Media activities"

Particular stakeholder groups will be determined according to the companies' own stakeholder definitions, explicit mentions, and content analysis will be used to find certain messages addressed to them.

1.8. Strategic Sustainability Communication

As previously discussed, digital communication is a key driver of relations between a company and its stakeholders, that helps develop trust and enhance reputation (Siano et al., 2016, p. 2-3). Corporate website enables direct, immediate and timely presentation of corporate statements and sustainability initiatives. The information on a website can be updated as frequently as needed, contrary to disseminated reports, which are normally published once a year. Thus, a company's website is the suitable channel where every stakeholder can be addressed, allowing for strategic communication.

A literature review by Golob et al. (2023) demonstrates that strategies of sustainability communication is not among the top researched topics (around 15% of analyzed articles cover it), meaning that there is a need to contribute more to the development of the research in this field. This is reinforced by findings of a later literature review focused particularly on CSR web communication by Kocurikova et al. (2024) stating that 19,1% of articles under examination were focused on "CSR web communication strategy".

It is essential to consider strategically who will be affected by the organization's messages on sustainability and how these messages will be delivered (Borges et al., 2023) Thus, planning of sustainability communication, as explained by Coombs & Holladay (2012, p.110) involves identifying all the stakeholders that need to be engaged, determining the channels for reaching them, and defining the main messages tailored for each group.

Cooms & Holladay (2012) point out that stakeholders should be encouraged to read the annual report of the company and have an opportunity to provide feedback, providing for not only one-way communication, but rather two-way communication possibilities. Sustainability communication should be live and updated. Other options to make communication two-way could be website content formats like testimonials and success stories, which is integral part of strategic SC (SanMiguel et al., 2021).

In strategic corporate communication, both internal and external channels are important. Based on the stakeholder theory, communication should be consistent and at the same time tailored to each stakeholder, because they have different specific interests in the business and relevant needs.

The literature review by Kocurikova et al. (2024) revealed that some of previously researched topics in strategies of sustainability communication include choosing appropriate channels, investigating the motives and objectives that align with strategic goals, and assessing the effectiveness of sustainability communication. Kochnar (2014) analyzed cultural influences on SC in Asian countries, while Iaia et al. (2019) and Vrontis et al. (2022) highlighted the importance of stakeholder engagement in SC strategy.

A number of studies examine the significance of integrating sustainability issues in business strategy and communicating the company's sustainability agenda to its stakeholders (Du, Bhattacharya & Sen, 2010; Ott, Wang & Bortree, 2016; Porter & Kramer, 2007), and in textile (fashion, apparel) industry in particular (Olofsson & Mark-Herbert, 2020).

Important aspects for analyzing online sustainability strategy are website design and usability, content, sustainability commitment, possibility of feedback and dialogue, sustainability reports (Dach & Allmendinger, 2014, p. 411). Signs of strategic sustainability in the company include having special sustainability-dedicated departments, units or functions (Siano et al., 2016).

1.9. Sustainability communication in textile industries

The search for scholarly literature on SC in textile industry yielded articles analyzing the companies from the research sample (H&M and UNIQLO), but no paper comparing their communication strategies has been found.

Textile industry, according to the scholarly literature, is also considered as apparel, fashion and even fast fashion industry.

H&M and UNIQLO's transparency practices were previously analyzed and compared by Fraser & van der Ven (2022), but there was no communication perspective. Transparency, though, is a crucial part of sustainability and could be seen as part of communication strategy. In case with H&M, their findings indicate that a combination of such factors as reputational scandals, national norms and CEO's values resulted in higher levels of transparency in the company. As for UNIQLO (Fast Retailing), lower levels of transparency can be explained by lack of pressure from consumers and NGOs.

An earlier analysis of H&M corporate website by Dach & Allmendinger (2014) concluded that effective and credible online SC was needed.

A study of H&M among others by Primožič & Kutnar (2022) suggests that a successful website sustainability communication strategy in this sector could emphasize business operations, focus more on environmental issues, include information about use of materials and its impact, as well as contain emotional touch.
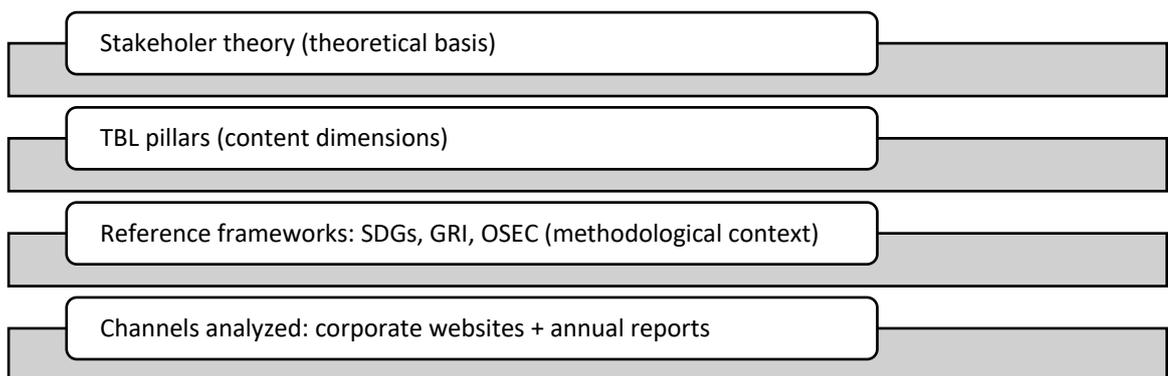
Strähle, Will & Freise (2015) analyzed consumer behavior, concluding that SC raises awareness, influences perception of sustainability issues and encourages action to be taken in this regard.

SanMiguel et al. (2021) used the OSEC framework proposed by Siano et al. (2016) to analyze website sustainability communication of H&M, compared to Inditex. They modified the model for fashion industry, adding several new sub-dimensions for analysis and turning it into OMEFCW-OSEC (Operational Model for Evaluating Fashion Corporate Websites). The current research will be also based on the OSEC model dimensions to see how strategies of H&M and UNIQLO coincide or differ.

1.10. Integrated analytical framework of the study

The conceptual model that the current study is built upon is presented in Figure 1. Stakeholder theory provides a theoretical lens for interpreting the corporate sustainability communication from the position of stakeholder expectations. The three pillars of sustainability (environmental – planet, social – people, and governance - profit) known as the Tripple Bottom Line are used as the essential dimensions for categorization and evaluation of sustainability messages. This methodological context is further strengthened by the sustainability evaluation guidelines and frameworks (UN SDGs, GRI and OSEC model). Finally, the core channels of corporate sustainability communication are a company's website and its annual report published there, making them primary sources and an object of analysis.

Figure 1. Conceptual model of the current research

Stakeholer theory (theoretical basis)

TBL pillars (content dimensions)

Reference frameworks: SDGs, GRI, OSEC (methodological context)

Channels analyzed: corporate websites + annual reports

Source: Created by author

Altogether, this presents an integrated analytical framework of the current research, outlining its foundation layers, the following table was created providing an overview of integrated

dimensions, categories and some examples of subcategories that were identified for analyzing corporate website sustainability strategies in general (See Table 5).

Table 5. Integrated framework of dimensions for corporate website sustainability communication analysis

Dimension	Categories	Keywords and examples
Stakeholders	Customers	Consumers, clients
	Suppliers	Supply chain workers, business partners, value chain
	Employees	Colleagues, workers, workforce
	Communities	Local communities, affected communities
	NGOs	Partnerhships
	Regulators	Policymakers
	Media and general public	
	Investors	
	Experts	Innovators
TBL Issues	Environmental	Climate, water, waste, biodiversity
	Social	Human rights, working conditions, diversity
	Economic / Governance	Transparency, ethics, structure
Communication strategy (by Siano et al., 2016)	Orientation	Mission, Vision
	Structure	Stakeholder engagement sections; Stakeholder engagement tools; Governance of sustainability: organizational model; Governance of sustainability: tools/resources of corporate identity
	Ergonomics	Accessibility; Navigability; Usability; Interactivity; Multimedia
	Content	Stakeholder / TBL / ESG content analysis

The particular dimensions, categories and subcategories will be defined and outlined further while working on the Methodology of the current study.

This study integrates Freeman's stakeholder theory (1984) as its main conceptual framework, which allows to analyze how companies tailor their sustainability messages for various audiences, reflecting the strategic nature of corporate communication. It is combined with the TBL approach (Elkington, 1997) to categorize thematic content into environmental, social, and economic-

governance dimensions. The analysis will be structured by identifying: (1) the specific stakeholders to whom the messages are addressed (applying Freeman's theory), (2) the TBL dimension that is being addressed (following the taxonomy of Confetto & Covucci, 2021), and (3) the strategic organization of these messages (adapting the OSEC model proposed by Siano et al., 2016).

Figure 1 illustrates this integrated analytical framework, showing the interrelationship between theory, dimensions of analysis, and methodological operationalization.

The scientific novelty of the current research lies in the fact that to the best of the author's knowledge, no such integrated stakeholder-sustainability-strategy analysis has been found in literature.

2. METHODOLOGY

As previously mentioned in the Introduction part, the aim of the current research was to investigate the strategies large textile companies from different world regions (H&M from Europe and UNIQLO from Asia) utilize to communicate their sustainability efforts on their corporate websites, including in annual reports published there. In this section, the objectives will be operationalized and steps and methods to achieve them will be described.

First of all, literature review has been conducted to get a better understanding of the topic in question, put the current research it in context, identify gaps, as well as understand the frameworks used previously to assess sustainability communication on corporate websites. Mendeley Reference Manager was used as a tool to facilitate literature review.

Secondly, a framework for content analysis of sustainability communication and stakeholder messaging was created. Empirical part of the study is conceptualized by the stakeholder theory, introduced by Edward Freeman. Stakeholder theory is inherently strategic, thus applying it to content analysis of website content could help us see the strategic approach to communication of an organization. Applying it to corporate communication studies, we assume that a company conducts stakeholder mapping and materiality assessment and tailors messaging strategically ensuring it reaches various groups of stakeholders.

According to Freeman et al. (2012), the core idea of stakeholder theory in terms of CSR is to integrate ethical, social, and environmental concerns into corporate strategy (p. 258-259). We can assume, that CSR communication is directly involved in this process.
In line with Freeman et al.'s (2012) and Braga et al.'s (2024) suggestions that research on sustainability reporting is grounded in stakeholder theory, its principles were chosen as a theoretical base for the analysis.

2.1. Research design

The empirical part of this paper presents a comparative case study, utilizing exploratory mixed-method approach. Leedy & Ormrod's (2015) explanation informed the data collection, analysis, and interpretation using both quantitative and qualitative methods.

The qualitative content analysis, which is a "detailed and systematic examination of the contents of a particular body of material for the purpose of identifying patterns, themes, or biases" (Leedy & Ormrod, 2015, p. 275) was chosen as the most appropriate way to fulfill the research aims

and answers research questions. The steps described by Specht (2019, p. 147) were used for conducting the content analysis.

The coding process will be explained in detail further in

To complement the qualitative analysis, quantitative code frequency analysis was performed in MAXQDA. For coding, the mixed approach was used, integrating deductive and inductive logic (O'Leary, 2017). Codes related to the three TBL dimensions were in the research focus:

Environmental: "climate", "emissions", "carbon", "recycling", "circular", "water", "energy", "renewable", "biodiversity", "waste", etc.

Social: "human rights", "workers", "employees", "wages", "community", "diversity", "inclusion", "equality", "job security", etc.

Economic/Governance: "transparency", "governance", "ethics", "accountability" etc. The absolute frequency (total number of mentions) and relative frequency (percentage of the total number of codes in each company's corpus) were calculated for each code. The results are presented in comparative tables and graphs (see Chapter 3, section 3.1.), which allow us to identify which TBL dimensions receive the most emphasis in each company's communications and to compare patterns between H&M and UNIQLO.
ESG topics analysis was carried out separately, to see which of them receive the most attention in annual reports of both companies.

2.1. Conceptual framework for analysis

Freeman's stakeholder theory was chosen as a conceptual foundation upon which the whole current research is based. Empirical analysis of sustainability communication through the lens of stakeholder theory allows us to determine the messages specifically created for certain stakeholder groups (See 1.10.1.).

To add the dimensions for analysis, an integrated framework combining stakeholder perspective, TBL pillars and ESG topics (See 1.10.) was operationalized, this helped inform the coding process and create a coding tree to cover these topics.
In addressing the fourth research objective (Investigating how sustainability information is communicated on corporate websites) and the first research question (What are the sustainability communication strategies of H&M and Uniqlo disseminated on their corporate websites) – Siano et al.'s 2016 model was chosen as the most helpful framework to inform the website communication strategy analysis (See Fig. 2).

Figure 2. The architecture of OSEC model (Siano et al., 2016, p. 5)
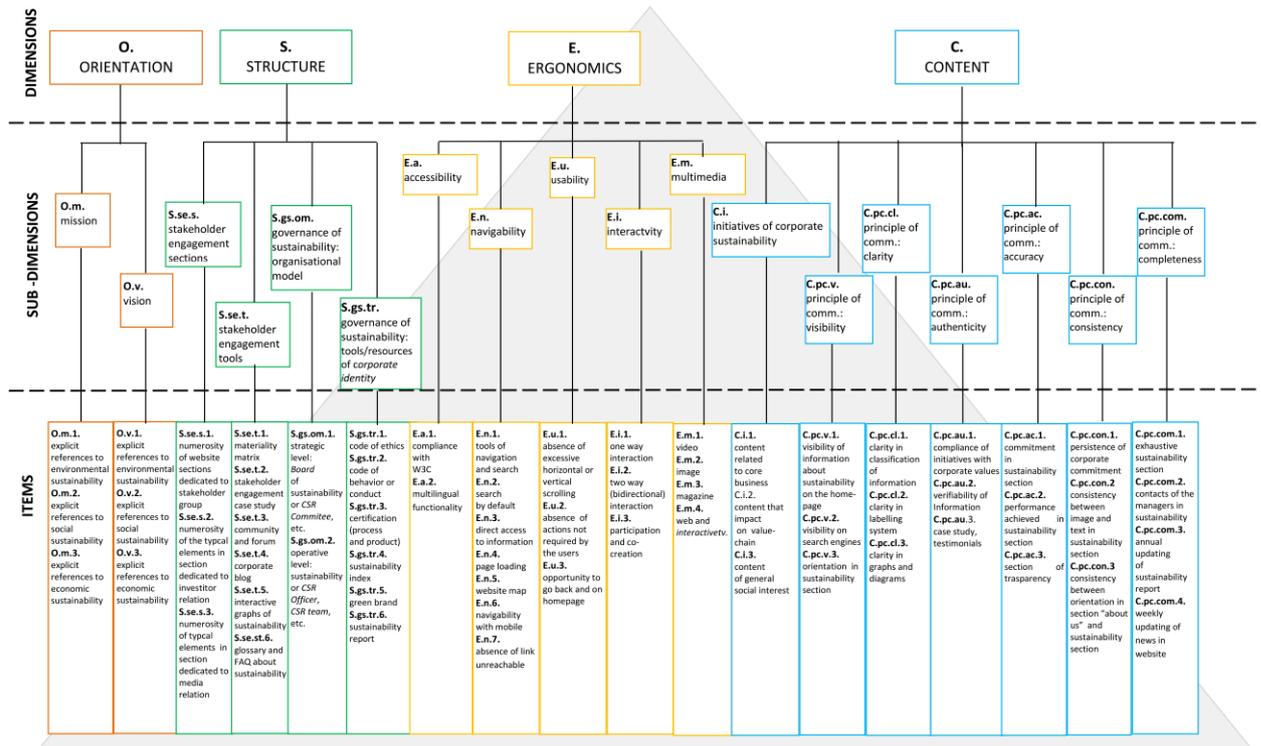
Website sustainability strategy assessment framework was developed on the basis of original Siano et al. 2016 framework and the updated SanMiguel et al. 2021 framework specifically for fashion industry. The original model has four dimensions: Orientation, Structure, Ergonomics and Content. In the current research only the three of them are used as described in the model, and the fourth dimension – Content – is developed into the TBL/stakeholder thematic analysis according to Table 2. The dimensions are further explained in detail based on Siano et al.'s 2016 original explanation. All the mentioned dimensions were used as a guidance to inform the analysis.

1.   **Orientation** is "the strategic approach that defines the core elements of the corporate identity in relation to sustainability" (Siano et al., p. 5). It includes messages reflecting core values and business philosophy touching upon stakeholder expectations in the 3 dimensions of sustainability - environmental, social and economic. In the case with current research sample, such information is presented in "About us" and "Sustainability" sections of both companies' websites. It was decided to divide this dimension into 3 sub-dimensions - "Mission", "Vision" and "Values", each having a sub-dimension referring to explicit messages on TBL pillars (environmental, social and economic). Developing Siano et al.'s model for analyzing fashion industry websites and based on previous literature (for example, Dach and Allmendinger, 2014), SanMiguel et al. (2021) proposed to add 3 more sub-dimensions: Sustainability strategy, Top management commitment, and Most important sustainability challenges mentioned.

2.   **Structure** refers to the tools and elements that support the credibility of presented information and stakeholder engagement on the website. It consists four dimensions: "stakeholder engagement sections" (focused on relationships with stakeholders), "stakeholder engagement tools" (participatory processes to facilitate their engagement with the company); "governance of sustainability" (organizational model – at strategic and operative level, whether the company has Board of sustainability or CSR committee and whether it has special roles dedicated to sustainability – sustainability or CSR officer, CSR team, etc. – used as tools and resources).

3.   **Ergonomics** of the website refers to the accessibility of the website for diverse users, navigability within the website (including via mobile phone), usability (website design), interactivity (two-way communication tools), and multimedia.

4.   **Content** considers the sustainability-related materials and information presented on the website, and this dimension here is used not like in the original model, but is substituted by the 3 TBL dimensions to evaluate the sustainability topics in the integrated framework for the current research (see Figure 3 and Table 8).

Table 6 presents the condensed modified OSEC model for assessment of sustainability communication strategy of H&M and UNIQLO websites. The full analytical table is presented in Appendix 3 (p. 57-62).

The dimensions of this model let us look at the website in complex, but to get a better idea of stakeholder-related and TBL topics, and to compare the content more precisely, code-based content analysis is needed.

Table 6. H&M and UNIQLO website sustainability strategy evaluation according to modified OSEC model (OSE)

Dimensions	Sub-dimensions	Evaluation criteria	H&M	UNIQLO	Comments
Orientation (12 items)	Mission (3 items)	Present in "About us" or "Sustainability" section			
	Vision (3 items)	Present in "About us" or "Sustainability" section			
	Values (3 items)	Present in "About us" or "Sustainability" section			
	Sustainability strategy	Present in "About us" or "Sustainability" section			
	Top management commitment	Present in "About us" or "Sustainability" section			
	Most important sustainability challenges mentioned	Present in "About us" or "Sustainability" section			
Structure (18 items)	Stakeholder engagement sections (5 items)	Yes / no			
	Stakeholder engagement tools (6 items)	Yes / no			
	Governance of sustainability: organizational model (2 items)	Yes / no			
	Governance of sustainability: tools/resources of corporate identity (5 items)	Yes / no			
Ergonomics (23 items)	Accessibility (3 items)	Yes / no			
	Navigability (10 items)	Yes / no			
	Usability (3 items)	Yes / no			
	Interactivity (3 items)	Yes / no			
	Multimedia (4 items)	Yes / no			

2.2. Case selection and justification

Purposeful sampling was used to pick two large international companies from the textile industry with a strong brand name, that have internationally spread value chains and presence. The following criteria were used to choose the companies for analysis. Both companies are listed in the Best Global Brands: UNIQLO (№47), H&M (№68) (Interbrand, 2025), one from Japan, and one from Sweden. Both companies create value for their customers, they have high sustainability ratings, and their commitment is clearly visible.

H&M is listed in sustainability ratings and has a number of sustainability awards and recognitions, such as: Carbon Disclosure Project (A for climate leadership), Dow Jones Sustainability Index (best-in-class scores in several areas). UNIQLO is also included in the Carbon Disclosure Project A list.

According to the recent data, H&M and UNIQLO (Fast Retailing) are close competitors in the global Apparel Manufacturer and Retailer rating of sales (see Fig. 1)

Fig. 3. UNIQLO & H&M comparative industry ranking

Industry Ranking

Last Updated: 2025.11.27
to Japanese page

Company Name (Flagship Brand)	Country and Region	End of Fiscal Year	Sales (Trillion of yen)	Sales (Billions of dollar)	Change (%) (local base)
Inditex, S.A. (ZARA)	Spain	Jan. 2025	6.89	44.7	+7.5
H & M Hennes & Mauritz AB	Sweden	Nov. 2024	3.83	24.8	-0.7
FAST RETAILING CO., LTD. (UNIQLO)	**Japan**	**Aug. 2025**	**3.40**	**22.1**	**+9.6**
Gap Inc.	USA	Feb. 2025	2.32	15.1	+1.3
lululemon athletica inc.	USA	Feb. 2025	1.56	10.1	+10.1
PVH Corp. (Calvin Klein,Tommy Hilfiger)	USA	Feb. 2025	1.27	8.3	-6.1
Next plc	UK	Jan. 2025	1.21	7.9	+11.4
Ralph Lauren Corporation	USA	Mar. 2025	1.04	6.7	+6.7
Victoria's Secret & Co.	USA	Feb. 2025	0.92	5.9	+0.8
Urban Outfitters, Inc.	USA	Jan. 2025	0.82	5.3	+7.7

Notes: Compiled from the annual reports of the companies listed above. Figures calculated in yen using October 31,2025 FX rates. ($1=¥154.1)

Source: UNIQLO (Fast Retailing) website https://www.fastretailing.com/eng/ir/direction/position.html

Based on the 2025 market capitalization data, UNIQLO (Fast Retailing) is even outperforming H&M (see Fig. 2), which is an interesting tendency to observe.

Noteworthy, both companies position themselves as industry leaders, which is explicitly mentioned on their websites. For example, H&M titled their subsection dedicated to Corporate Governance and Economic sustainability as "Lead the Change", while UNIQLO named the interview with their CEO provided in their Sustainability, About us and IR sections as "Aiming for World No. 1"[2].

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[2] (https://www.fastretailing.com/eng/ir/direction/interview.html

Fig. 4. UNIQLO & H&M comparative market capitalization graph

Source: UNIQLO (Fast Retailing) website https://www.fastretailing.com/eng/ir/direction/position.html
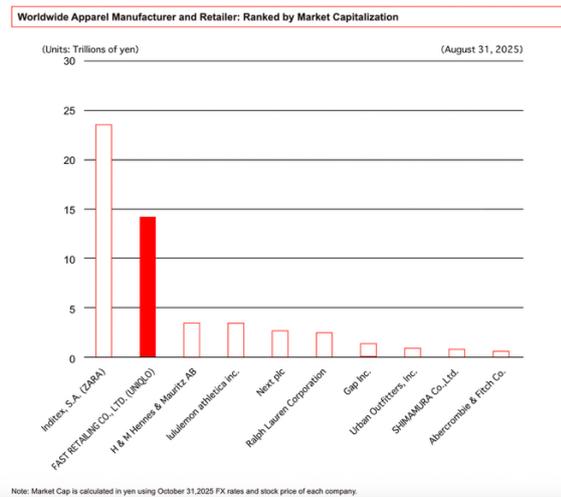
This particular study focuses on owned media – corporate websites, an ideal media for addressing all the companies stakeholders at the same time, while fully controlling the disseminated information.

2.3. Corpus of analysis

Unit of analysis encompassed the Sustainability and About Us sections on UNIQLO's corporate website and H&M's Sustainability and About Us sections and both companies' 2024 Annual reports (See Tab. 7)

Table 7. Research sample

Brand	Page title	Link	Number of URLs / pages in the sample
H&M	Sustainability	https://hmgroup.com/sustainability/	50 URLs
	About Us	https://hmgroup.com/about-us/	12 URLs
	2024 Annual & Sustainability Report	https://hmgroup.com/wp-content/uploads/2025/03/HM-Group-Annual-and-sustainability-report-2024.pdf	87 pages
UNIQLO	Sustainability	https://www.uniqlo.com/jp/en/contents/sustainability/	43 URLs
	About Us	https://www.uniqlo.com/eu-lt/en/information	7 URLs
	Integrated Report 2024	https://www.fastretailing.com/eng/ir/library/pdf/ar2024_en_sp.pdf	92 pages
	Fast Retailing About us	https://www.fastretailing.com/eng/about/frway/	6 URLs
	Fast Retailing Sustainability	https://www.fastretailing.com/eng/sustainability/	39 URLs

The full research sample of URLs collected from the websites of H&M and UNIQLO is presented in Appendix 1 (p. 57-61) and Appendix 2 (p. 62-69).

"About us" section was important for companies' strategic information, including mission, vision and value, which is important in order to assess the strategic sustainability. When collecting information from UNIQLO brand webpage, references were found to their parent company Fast Retailing pages, and it was decided to include Fast Retailing About us and Sustainability sections to the UNIQLO sample as representing the brand sustainability strategy.

The research sample was collected during end on November - beginning of December, 2025 from publicly available websites of H&M and UNIQLO.

"European" version of UNIQLO website[3] Sustainability section is very limited, so to make the sample comparable with H&M it was decided to analyze the translated Japanese version[4].

Table 8 illustrates the different approach to naming their sustainability focus, that H&M and UNIQLO have.

Table 8. Sustainability subsection titles on H&M and UNIQLO webpages

	H&M	UNIQLO
Sustainability focus (pillar) and how it's titled	Governance (Economic) - Leading the Change	Planet / Respect the Environment
	Environmental - Circularity and Climate	People / Respect Human Rights
	Social - Fair and Equal	Society / Strengthen Communities
	Sustainability reporting	

Both companies have a separate section of Investor Relations on their website. The content of this section was not included in the research sample, due to prevalence of financial information which is beyond the scope of the present study.

2.4. Coding framework

Then, a framework to inform the content coding was developed, based on the analyzed literature. The unit of analysis was content published on corporate websites – meaningful parts, such as sentences, paragraphs, points in a list, visual information or tables. To fulfil one of the research

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[3] https://www.uniqlo.com/eu-lt/en/spl/sustainability
[4] https://www.uniqlo.com/jp/en/contents/sustainability/

aims – determine sustainability topics disseminated on corporate websites - the logic of 3 pillars of sustainability was used to create a coding tree based on Confetto & Covucci's taxonomy.

The initial coding was based on the Confetto & Covucci's taxonomy, and comprised 56 codes divided into 3 TBL pillars plus separate Governance pillar (See Fig. 3, p. 38). Coding was also refined according to the material topics the two companies define (See Fig. 5 and 6).

Confetto's topics are divided into 3 TBL pillars, and Governance is separated to a stand-alone dimension, because, according to his explanation, these topics in general touch more than one pillar, and serve to highlight the strategic approach towards sustainability in the company. In our case, this category of topics will help inform the evaluation of sustainability strategy.

While reading and coding, 11 new codes emerged from the research material (packaging, circular economy, managing chemical substances, refugee support, social impact, shared value, forced labor, peace, grievance and whistleblowing, traceability, third-party verification), making the whole set of 67 TBL codes.

While reading and assigning codes, code memos were updated with the relevant keywords to facilitate the further code search.

The research material was read through 3 times: first when collecting the research sample, then while manual coding was done. To ensure consistency,

Of course, coding process was limited to one person, which could cause some bias and subjectivity in assessment. This is an important consideration.

The content analysis of ESG topics in annual reports was conducted based on Arvidsson & Dumay's 2022 framework combined with GRI reporting framework and self-adjusted code table. Codes were assigned while reading the research material using abductive approach (both pre-set codes and newly emerging). Table 2 presents the coding tree for ESG topics assessment. Value-chain specific information emerged in the process of coding, and the following tree was further developed.

Figure 6. Taxonomy of sustainability communication topics
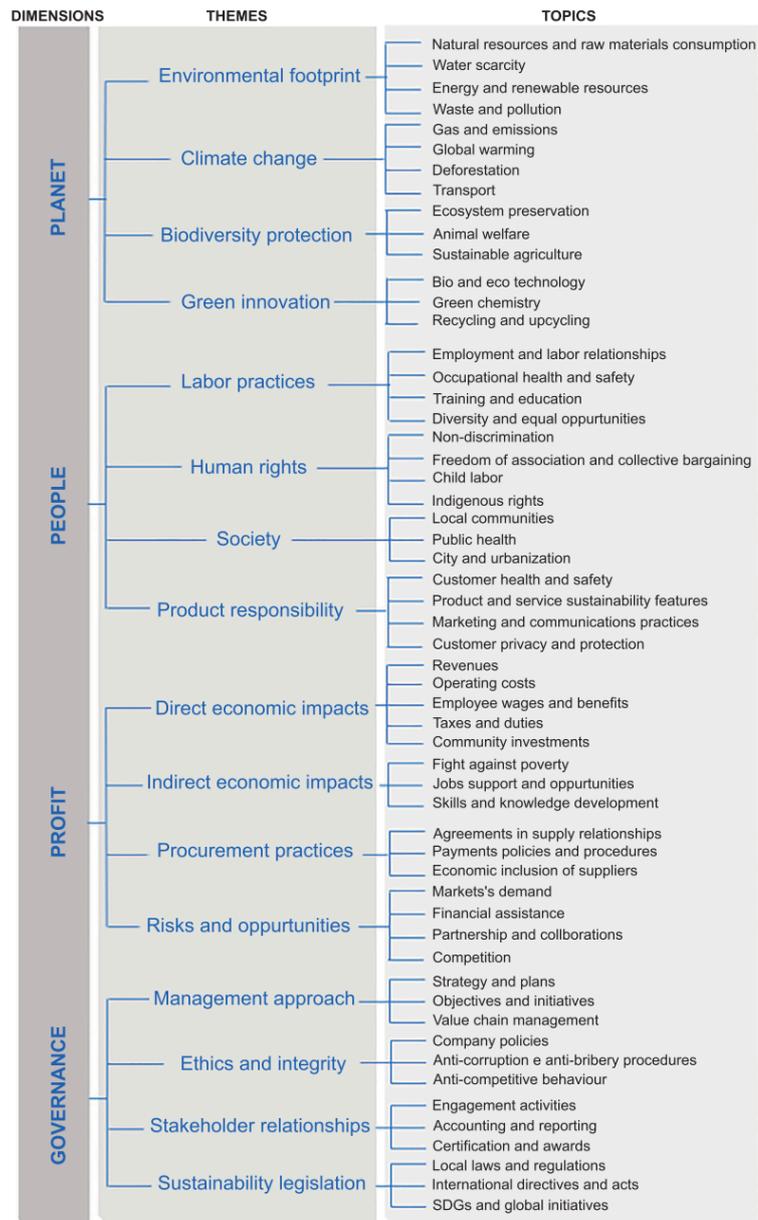
Source: Confetto & Covucci, 2021, p. 114

The analysis of annual reports served as a pilot for website analysis, to get a preliminary idea of the focus both companies have in terms of sustainability, without analyzing stakeholder focus first.

Table 8. ESG topics coding tree for analyzing annual reports

ESG pillar	Code
Environmental	Water use
	Climate (Emissions)
	Energy use
	Material use / Resource use
	Waste, Recycling and Circularity
	Biodiversity & Land use
	Investment in Innovation
	Extend product life
	Chemicals and water pollution
	Logistics
	Investing in innovation
Social	Social impacts and value creation
	Human rights
	Stakeholder relationships and engagement
	Employee and workforce matters
Governance	Whistleblowing channels
	Anti-competitive behaviour
	Anti-corruption
	Accountability
	Transparency and Reporting Frameworks
	Ethics and Integrity
	Structure and Functions
	Risks
	Strategic ESG Integration

Separate codes related to various stakeholder groups were added to the coding tree, based on the companies' stakeholder definitions, to analyze how they are addressed in the research material. While creating the integrated coding scheme for stakeholder messages analysis, stakeholder definitions were taken from H&M and UNIQLO communication (See Table X).

For comparative analysis, it is important to consider where and how this information is presented by both companies. H&M lists its stakeholders in their Annual Report on page 55 as well as on the website in the specially dedicated page titled Stakeholder Engagement (Sustainability Section, Leading the Change subsection (Governance-Economic pillar))[5], describing how they affect and are affected by each group, in line with the stakeholder theory.

It is noteworthy that in their communication, H&M uses the word "colleagues" to speak about employees. UNIQLO identifies its stakeholders and describes how they are engaged with the company on its website in "Stakeholders" sub-section[6].

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[5] https://hmgroup.com/sustainability/leading-the-change/stakeholder-engagement/
[6] https://www.fastretailing.com/eng/sustainability/vision/stakeholders.html

Table 9. Stakeholder groups of H&M and UNIQLO

H&M stakeholders	UNIQLO stakeholders
Customers	Customers
Colleagues	Employees
Supply chain workers	
Communities	Global / Local communities
Suppliers and business partners	Suppliers (partner factories)
Experts and innovators	
NGOs and opinion formers	NGO, NPO, Academia
Investors and analysts	Investors
Policy makers	Industry-wide initiatives
Media, public and industry reports	Wider society (General public, media etc.)
	Supporting Youth

While UNIQLO does not have a stakeholder engagement section on its brand website, its parent company Fast Retailing website provides a full and detailed description and explanation of stakeholder engagement tools and mechanisms, more detailed and concrete than that of H&M's. The obvious difference in approaches is that H&M distinguishes Supply chain workers and Suppliers and business partners as two separate stakeholder categories, while for UNIQLO Suppliers is a group that includes supply chain partner factories and their workforce. So, for the coding purposes, it was decided to merge Suppliers and Supply chain workers, creating a subcode to mark the particular mentions of partner workforce.

Another significant difference in UNIQLO stakeholder definition is that they have separate Supporting Youth group, which could have been included into Community group, but purposefully has been separated. While H&M is addressing Policymakers, UNIQLO is speaking about Industry-wide initiatives, they are named differently, but for coding they were considered to represent the same stakeholder group.

After studying both companies' stakeholder breakdown, the combined table with stakeholder-specific codes for analysis of sustainability communication was created (See Table 10).

Table 10. Stakeholder codes, H&M and UNIQLO combined

Stakeholder code
Customers
Suppliers (Value chain): Business partners & Supply chain workers
Employees / Colleagues
Communities
Experts and innovators
NGOs and opinion formers
Investors and analysts
Policymakers
Media, public and industry reports

Decision has been made to apply a code to each piece of text dedicated to a particular stakeholder group, if it is mentioned separately and explicitly.

Additionally, applying stakeholder theory, the materiality matrix (material topics) of each company was identified, that helped inform the content analysis.

Figures 5 and 6 present UNIQLO's and H&M' s material topics accordingly. UNIQLO's materiality matrix (Figure 7) identifies 6 priority issues, highlighting value creation, human rights in the value chain, environmental sustainability, community and employee support, as well as corporate governance. H&M's (Figure 8) presents 33 material issues, divided in 10 areas, with a particular emphasis on climate, chemicals and pollution, water, biodiversity, circularity, water, employees and value chain workers, communities, customers, ad business conduct.

Figure 7. UNIQLO's material topics

Source: Fast Retailing. (2024). Integrated Report 2024 (p. 48).

Figure 8. H&M material topics

Material sustainability matters

Area	Impact	Value chain location
Climate	GHG emissions in own operations	●
Climate	GHG emissions in the value chain	○ ●
Climate	Energy use in own operations	●
Climate	Energy use in the supply chain	○
Chemicals and water pollution	Chemical use in the supply chain	○
Chemicals and water pollution	Generation of microfibres and microplastics	○ ● ●
Chemicals and water pollution	Pollution of water	○
Water	Water withdrawals and consumption	○ ●
Biodiversity, ecosystems and land-use	Land-use change, deforestation and biodiversity loss	○ ●
Resource use and circularity	Raw materials and resource use	○ ●
Resource use and circularity	Resource outflows across the value chain	○ ● ●
Resource use and circularity	Generation of waste across the value chain	○ ● ●
Own workforce	Employee health and safety	●
Own workforce	Employee well-being, wages and working conditions	●
Own workforce	Employee diversity and inclusion	●
Own workforce	Employee work-life balance	●
Own workforce	Employee data and security	●
Own workforce	Forced labour in own operations	●
Own workforce	Working hours and secure employment for employees	●
Workers in the value chain	Health and safety of workers in the value chain	○ ●
Workers in the value chain	Working conditions and adequate wages in the value chain	○ ●
Workers in the value chain	Secure employment for value chain workers	○ ●
Workers in the value chain	Right to freedom of association for value chain workers	○ ●
Workers in the value chain	Forced labour in the value chain	○ ●
Workers in the value chain	Child rights in the value chain	○ ●
Workers in the value chain	Sexual harassment and gender-based violence in the value chain	○ ●
Affected communities	Water and sanitation in affected communities	○ ●
Affected communities	Land-use, land rights and livelihoods	○ ●
Affected communities	Communities access to a clean and healthy environment	○ ●
Consumers and end-users	Product safety and consumer health	●
Consumers and end-users	Privacy and integrity of consumers	●
Business conduct	Corporate culture and ethical business behaviour	○ ● ●
Business conduct	Animal welfare	○

○ Upstream   ● Own operations   ● Downstream

Source: H&M Group. (2024). Annual and Sustainability Report 2024 (p. 57).

These issues reflect the topics of major importance for the companies and were used as a reference during coding to identify alignment between stated priorities and effective communication on websites.

The research corpus was uploaded to MAXQDA24 software to perform the coding. The integrated coding tree, combining stakeholder codes, ESG codes and TBL codes, was created.

3. RESULTS, ANALYSIS AND DISCUSSION

Several steps and layers of content analysis were carried out, and the research findings will be presented consecutively.

3.1. Quantitative frequency analysis

Content analysis of **ESG topics in annual reports** was conducted based on the ESG codes framework (See Table 8), combined with stakeholder codes (See Table 10). In total, the data set yielded 2344 observations in 3 ESG dimensions combined with stakeholder orientation codes. In the ESG layer, H&M demonstrates a higher total number of coded segments (835 – 435 for environmental, 274 for social and 126 for governance), compared to UNIQLO which had 240 observations (81 for environmental, 123 for social and 36 for governance). The stakeholder codes distribution also differs: 835 observations for H&M and 298 observations for UNIQLO. Figures 9 and 10 present UNIQLO and H&M code frequencies across 3 ESG pillars respectively.

Figure 9. UNIQLO annual report ESG code frequencies
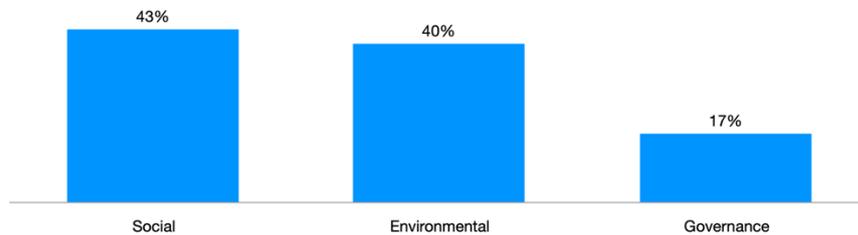
Figure 10. H&M annual report ESG code frequencies
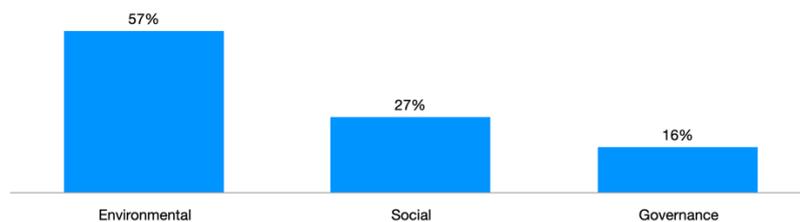
The overall scope of coded segments in H&M is much wider, as illustrated in Figure 11.

Figure 11. Comparative ESG code frequency of UNIQLO (Fast Retailing) and H&M

Figures 12 and 13 demonstrate the distribution of stakeholder focus codes across the annual reports of H&M and UNIQLO respectively.

Figure 12. H&M annual report stakeholder focus code frequency
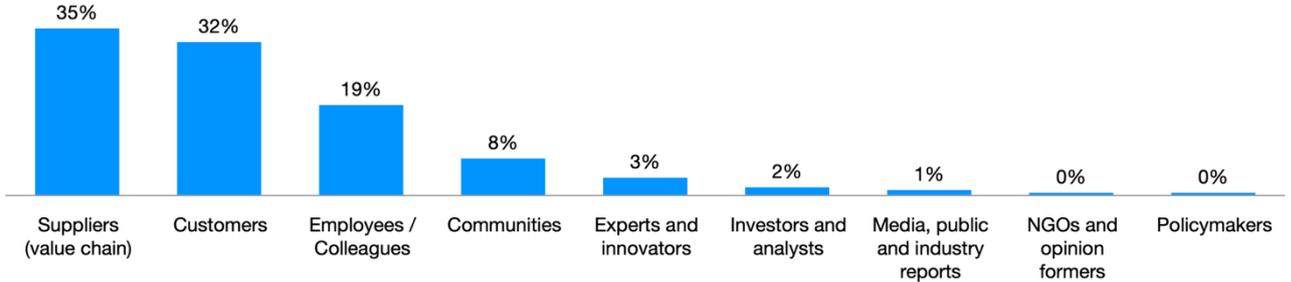
Figure 13. UNIQLO annual report stakeholder focus code frequency
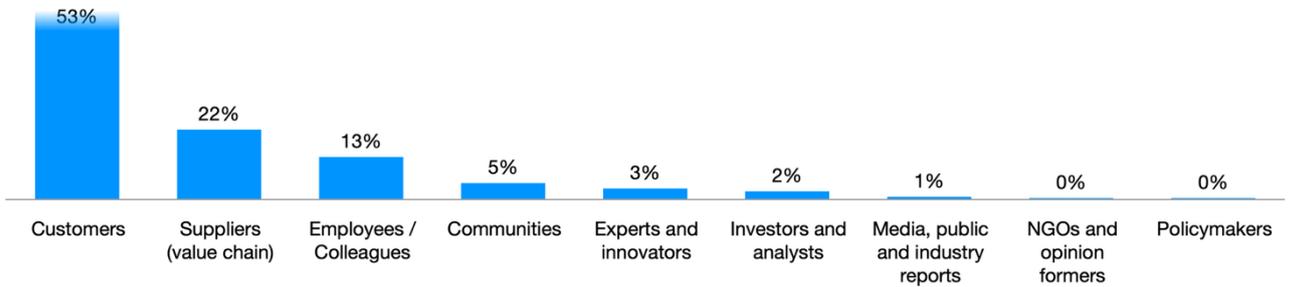
Figure 14 demonstrates the comparative distribution of stakeholder focus codes across the annual reports of H&M and UNIQLO.

Figure 14. Comparative stakeholder codes frequency between H&M and UNIQLO
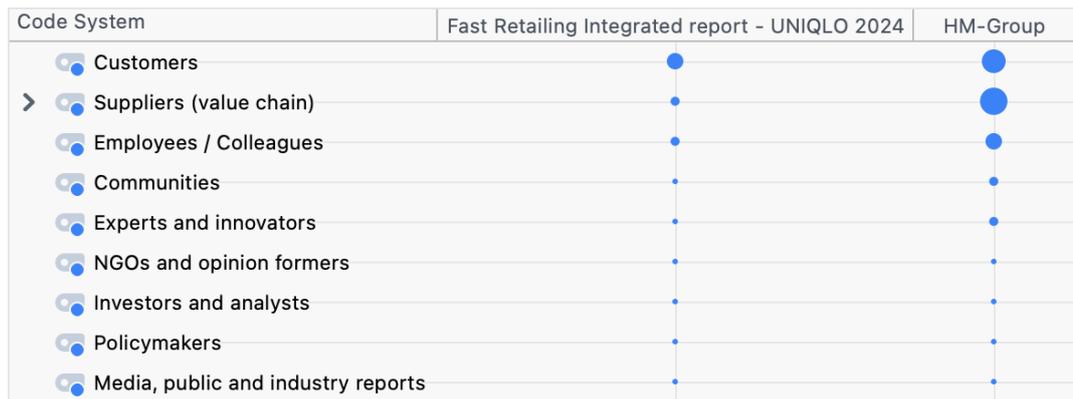
Figure 15 presents the co-occurrence of ESG and stakeholder codes in H&M report, which allows us to see the specific topics orientation. The stakeholder groups not present in this Figure did not co-occur significantly and were excluded from the output figure.

Figure 15. ESG and stakeholder code relations in H&M

Code System	Customers	Suppliers (value chain)	Employees / Colleagues	Communities	Experts and innovators
Environmental	·	●		·	·
Social	●	·	●	·	·
Governance	·	·	●	·	·

Figure 16 presents the same for UNIQLO.

Figure 16. ESG and stakeholder code relations in UNIQLO

Code System	Customers	Suppliers (value chain)	Employees / Colleagues	Communities	Experts and innovators
Environmental	·	·		·	
Social	●	·	·	·	·
Governance	·	·	·		·

Analysis of **sustainability topics** on H&M and UNIQLO **websites** revealed that the scope of topics differs from annual reports and in terms of thematic emphasis of the two companies. The data set yielded 1982 observations in 3 TBL dimensions combined with stakeholder orientation codes (1013 for UNIQLO and 969 for H&M).

The code frequency matrix of both companies (See Fig. 17 and 18) demonstrates that UNIQLO emphasizes social pillar more, while H&M's communication is dominated by environmental issues. Economic and Governance aspects are present similarly and much less.

Fig, 17. UNIQLO website sustainability code frequency
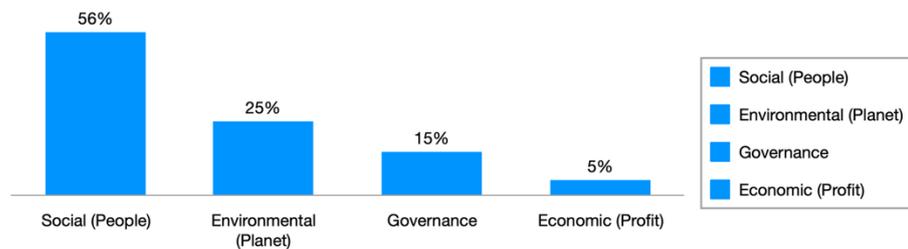
Table 18. H&M sustainability code frequency
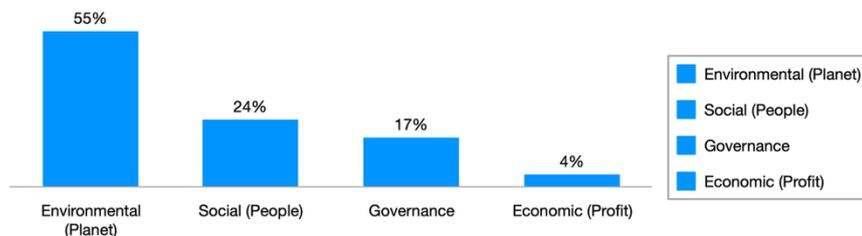
Figure 19. Comparative sustainability code frequency matrix by Company

The topics covered by both companies in the Environmental dimension are demonstrated in Figure 20.

Figure 20. Environmental pillar topics of H&M and UNIQLO
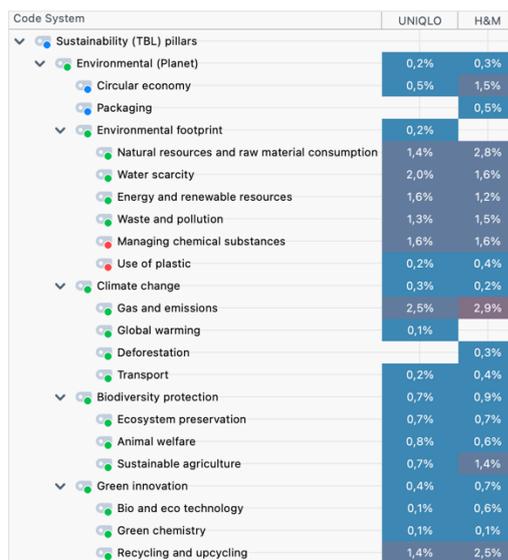
UNIQLO leads in the social pillar communication, with the most frequent topics being local communities (2,9%), human rights (2,3%), diversity and equal opportunities (2,2%) and refugee support (2,0%). H&M's pays most attention to diversity and equal opportunities (2,0%).

This helps us answer the first research question – What are key sustainability themes of the two companies.

This helps us answer the first research question – What are key sustainability themes of the two companies.

Figure 21 provides sustainability topics of H&M and UNQLO.

Figure 21. Social pillar topics of H&M and UNIQLO

Code System	UNIQLO	H&M
∨ Sustainability (TBL) pillars		
> Environmental (Planet)	16,8%	22,8%
∨ Social (People)		0,4%
Shared value	0,2%	0,2%
Social impact	0,4%	0,2%
Refugee support	2,0%	0,2%
∨ Labor practices	0,1%	0,1%
Employment and labor relationships	1,2%	1,3%
Occupational health and safety	1,7%	0,8%
Training and education	1,8%	0,3%
Diversity and equal opportunities	2,2%	2,0%
∨ Human rights	2,3%	0,8%
Non-discrimination	0,5%	0,2%
Freedom of association and collective bargaining	0,2%	0,2%
Child labor	0,8%	0,2%
Indigenous rights	0,1%	0,1%
Forced labor	0,5%	0,7%
Domestic violence	0,1%	
∨ Society		
Local communities	2,9%	0,4%
Public health		0,1%
City and urbanization	0,2%	
∨ Product responsibility		
Customer health and safety	0,2%	0,2%
Product and service sustainability features	1,3%	1,1%
Marketing and communication practices	0,3%	0,2%
Customer privacy and protection	0,1%	0,1%

Now, we will look at the stakeholders addressed by H&M and UNIQLO (See Fig 22). In line with the stakeholder theory, we can clearly see that each group defined by the company receives a certain amount of communication from their website.

Figure 22. Stakeholder communication of H&M and UNIQLO

Code System	UNIQLO	H&M
∨ Stakeholders		0,3%
Customers	7,6%	5,7%
∨ Suppliers (Value chain)	4,3%	14,7%
Business partners	5,4%	3,2%
Supply chain workers	2,1%	2,8%
Employees / Colleagues	13,8%	8,5%
Communities	4,4%	1,9%
Experts and innovators	0,6%	2,2%
NGOs and opinion formers	4,3%	3,6%
Investors and analysts	2,1%	1,4%
Policymakers		1,9%
Media, public and industry reports	0,6%	1,3%
Supporting youth	1,7%	
Industry-wide initiatives	1,3%	4,3%

The results of code frequency analysis of annual reports suggest that UNIQLO covers social and environmental pillars in the same proportion (43% and 40% respectively), while governance pillar receives less emphasis (17%). H&M is clearly much more focused on the environmental pillar

(57%) with social being nearly 2 times less covered (27%), wheres governance coverage is similar to UNIQLO's.

From the stakeholder perspective, in H&M annual report the codes that received the most frequency are suppliers (35%), customers (32%) and employees (19%), whereas UNIQLO addresses customers significantly more frequently (53%), followed by suppliers (22%) and employees (13%).

In terms of strategic approach, code relations analysis suggests that H&M tends to address social topics mostly to customers and employees, and environmental topics to suppliers. UNIQLO chose the similar strategic focus, addressing social issues mostly to customers, followed by employees.

The analysis proves that several stakeholder groups that are significantly in focus in annual reports, such as suppliers, customers, employees, while other groups do not receive significant focus.

Contrary to annual reports, on their website UNIQLO follows the same tendency of prioritizng social and governance pillar, though in different proportion (social pillar frequency being 56% and environmental 25%, governance receives 15% and economic just 5%). H&M's website sustainability communication is not significantly different from its annul report, it is more focused on environmental pillar (55%), followed by social (24%), governance (17%) and economic (4%).

Strategically, website communication goes in line with annual reports emphasys, H&M's most frequent stakeholder codes are suppliers (14,7%), employees (8,5%) and customers (5,7%). The most frequent code for UNIQLO website stakeholder communication is employees (13,8%), followed by customers (7,6%), which differs from annual report data.

Considering that H&M prioritizes environmental themes in its sustainability agenda, and its communication is very much focused on the value chain aspects, the result is quite expected – the majority of messages is dedicated to value chain representatives (14,7%). UNIQLO, being a very customer-focused company, according to the qualitative assessment of its messaging, highlights employee engagement (13,8%) in its sustainability agenda.

In order to answer the first research question, we will examine how sustainability themes are strategically combined, using the code co-occurrence maps.

The following figures (Figure 23 and Figure 24) provides an overview of strategic focus of sustainability topics messages towards particular stakeholder groups of UNIQLO and H&M respectively.

Figure 23. UNIQLO stakeholder and TBL pillars co-occurrence map
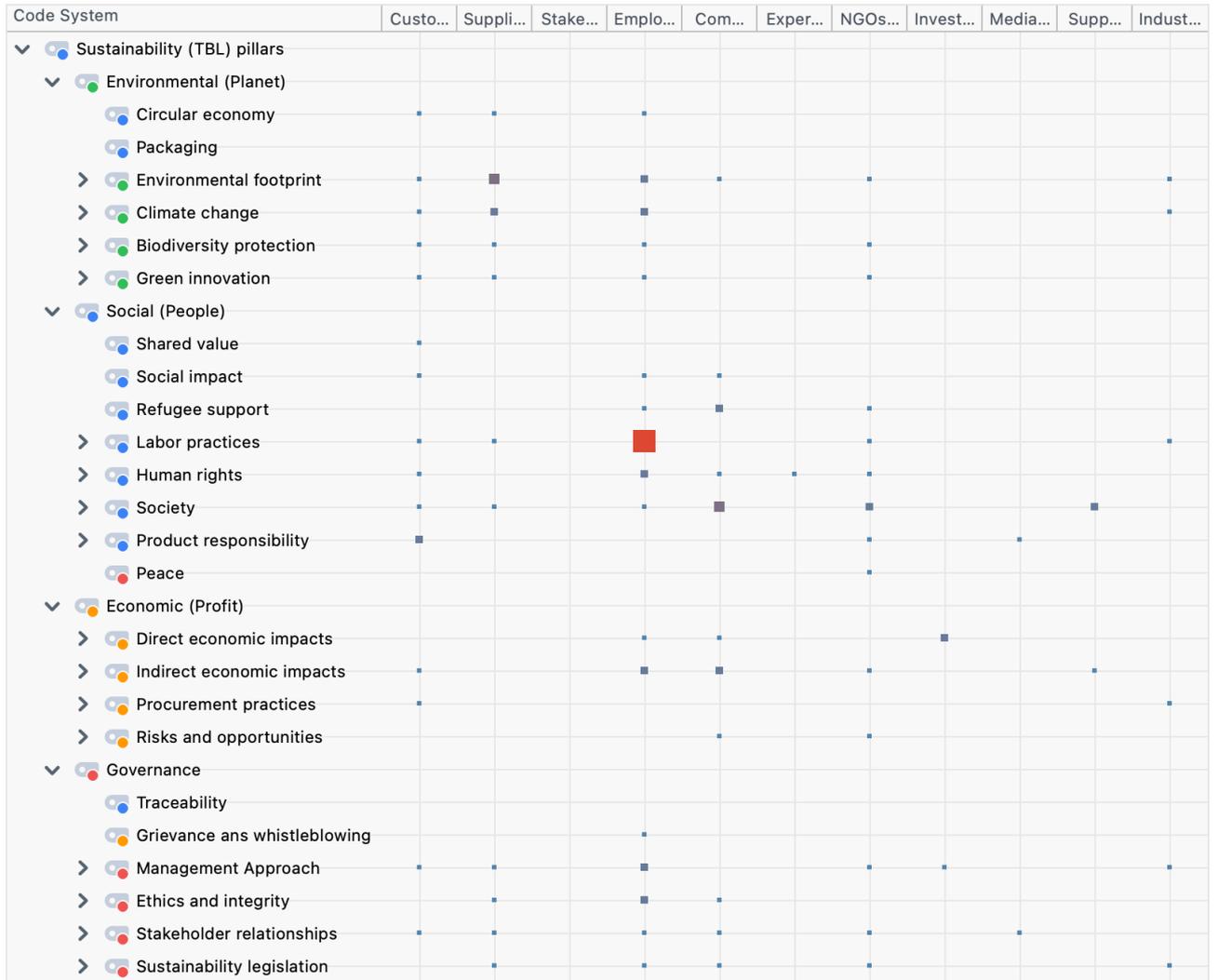
Analysis revealed that the following topics are most frequently addressed to the following stakeholders by **UNIQLO:**

Customers: product responsibility

Suppliers: environmental footprint, climate change

Employees: labor practices, human rights, indirect economic impacts, management approach, ethics and integrity

Communities: society, refugee support, indirect economic impacts

Experts: human rights

NGOs: society, environmental footprint, biodiversity protection, green innovation

Investors: direct economic impacts

Below is **H&M** stakeholder focus breakdown:

Customers: environmental footprint, green innovation, product responsibility, circular economy

Suppliers: environmental footprint, climate change, labor practices

Employees: labor practices, environmental footprint

Communities: environmental footprint, society

Experts: green innovation

NGOs: environmental footprint, risks and opportunities

Investors: environmental footprint, climate change, biodiversity protection, green innovation

Figure 24. H&M stakeholder and TBL pillars co-occurrence map

The most significant co-occurrence for UNIQLO is employees and labor practices, whereas for H&M – suppliers and environmental footprint, followed by labor practices, as well as employees and labor practices, followed by environmental footprint. Overall, in H&M's sustainability communication, environmental footprint topic is addressed to nearly all stakeholders.

3.2. Qualitative analysis

Beyond frequency patterns, qualitative analysis of the annual reports and websites was carried out for better understand of communication patterns.

In the ESG dimension of **H&M** annual report communication, Environmental codes dominate, with most emphasized topics being waste, recycling and circularity; climate (emissions) and material (resource) use. This is followed by Social topics (human rights; social impacts and value creation; stakeholder engagement; employee and workforce matters). Governance dimension was less coded, and the topics that prevail here were whistleblowing channels, transparency & reporting, supply chain management, and strategic ESG integration.

In its annual report, **UNIQLO** emphasizes Social pillar more, social impacts and value creation being the most important topic, followed by stakeholder engagement, employee and workforce matters and human rights. In the Governance dimension, supply chain management is the topic of main focus.

Analysing website communication, on the environmental pillar, the most frequent topic for H&M is gas and emissions, followed by natural resources and raw material consumption and recycling and upcycling. UNIQLO is also focused on gas and emissions, while also on water scarcity, energy and renewable resources and managing chemical substances.

The predominance of environmental sustainability topics in H&M communication is consistent with Primožič & Kutnar's (2022) observations, with material use, impacts and pollution being the most used codes, however, the results in other two pillars contrast.

 In the very beginning of their annual report, UNIQLO explicitly states that this document is a strategic tool for stakeholder engagement: "We hope that this Integrated Report 2024 facilitates communication with shareholders, investors, business partners, employees, and all other Group stakeholders (Fast Retailing Integrated report - UNIQLO 2024, p. 1)". This observation is an evidence of stakeholder theory in use.

An important observation regarding stakeholder focus, is that H&M chose to refer to its employees as "colleagues" in their communication both on website and in the report, while UNIQLO never does this (zero hits of "colleagues" in their annual report).

3.3. Orientation, structure and ergonomics assessment

Elements of OSEC model informed the website strategy analysis. In terms of Orientation, both companies have explicit mentions of environmental, social and economic in their "Sustainability"

or "About us" sections. For example, "At H&M Group, we consider the needs of present and future generations, and conduct our business in a way that is economically, socially and environmentally sustainable. This is why we set clear ambitions and bold goals".[7] As for UNIQLO, "These three areas underpin our business: People, Planet, and Community. We strive to solve issues and create new value in each area".[8] Sustainability strategy and management commitment is explicit.

Both companies have stakeholder engagement sections and tools, as well as signs of sustainability governance (UNIQLO: Sustainability Officer, Sustainability Department, Sustainability Statement; H&M: Head of Sustainability, Head of Corporate Governance, Sustainability contact on website, Sustainability Commitment; clear references to GRI and UN standards of reporting).

For employee engagement, H&M has Speak Up channel for whistleblowing, and Register your interest form for potential partners.

Regarding various types of content present on the website, H&M uses images, videos, figures and graphs, as well as downloadable PDF files with their policies (such as, Social Policy, Ethical Product Design Policy etc.) and reports on various areas of their operations and performance. A lot of links to external partner projects provide strong evidence of NGO partnerships.

UNIQLO's website types of content also vary, for example, providing animated instruction on Product use to extend its life[9].

Mobile webpage of H&M is a condensed version of full website, providing information on material issues in the first place: Material use, Garment collecting, Packaging and Transport, Chemicals, and Working conditions. UNIQLO has the same layout and the same content both on its website and in the mobile version.

While being quite similar in Orientation and Structure, the Ergonomics of UNIQLO website is weaker.

The overall observations of the **H&M website** allow to conclude that it is structured in many meaningful interconnected pieces, every page (subsection) ends with a couple of links to related topics, that would lead the visitor to explore more content of interest.

Overall, the topics are divided into 3 pillars, according to the TBL or ESG agenda - Governance (Economic), Environmental and Social. Interestingly, the main pillars are named creatively: Governance (Economic) - "Leading the change", hinting to H&M global sustainability leadership among textile brands; Environmental - Circularity and Climate, addressing both very important dimensions of ecological impact, recycling and environmental impact.

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[7] https://hmgroup.com/sustainability/leading-the-change/goals-and-ambitions/
[8] https://www.fastretailing.com/eng/sustainability/vision/statement.html
[9] https://www.uniqlo.com/jp/en/contents/sustainability/planet/sustainable_action/productcare/00/

Then, the company dedicates separate section to Sustainability reporting, materiality assessment and guiding frameworks and a separate section to Standards and Policies, providing proof of quite a solid foundation for its strategic sustainability approach.

Apart from header and footer menu, each subsection has in-text hyperlinks leading to other related subsections. All the subsections on the website are somehow interconnected, so that the link provided in text on the page leads to related content. Website sections and subsections were collected in the hierarchical table. Only Sections "About us" and "Sustainability" were analyzed, all content on each subpage, excluding the downloadable files.

The About us section has 7 subsections, while the Sustainability section has 6 main subsections with many sub-subsections inside them. So, the "tree" of topics is rather wide. **UNIQLO** has separate brand site, which is intuitive and user-friendly, but some links from it lead to the parent company Fast Retailing, a more complex structured website, so the sample comprised a combination of information from both sites - UNIQLO's and Fast Retailing. The overall brand strategy is inseparable from the groups' strategy, and UNIQLO is a flagship brand.

The website style and structure is completely different from that of H&M's – more complicated and inconsistent, with many interrelations across subsections. There are much less downloadable PDFs provided, however more information is presented directly on webpages. Subjectively, its Sustainability section was harder to navigate, since the layout was not intuitive, and subsections turned out to be somewhat chaotic, containing many visual information. While collecting sample for research, it took the researcher some time to decide what exactly to download. UNIQLO website has some animated features, thus making it more difficult to collect webpage content for analysis. Sustainability section does not have clear subsections, various information is presented in the form of links to other pages without clear structure.

The hierarchy of website is visible only in the URL names, but on the website itself there is no division to subsections inside dimensions.

3.4. Comparative analysis and Discussion

Having analyzed the websites and annual reports of H&M and UNIQLO across several layers and dimensions, certain patterns become evident.

The results of code frequency analysis of ESG topics in annual reports demonstrates that the scope of topics covered by UNIQLO is less than that of H&M's, while Social pillar is covered more, and Environmental is less emphasized contrary to H&M where Environmental pillar obviously dominates. The Governance pillar is less important in both companies' website communication.

The stakeholder focus of UNIQLO is more employee-oriented, while H&M is rather focused on suppliers.

The higher total number of coded segments in H&M's annual report compared to UNIQLO's could be explained by the overall difference in approach towards sustainability issues, which is also reflected in their different materiality assessment (see Fig. 7 & Fig. 8). UNIQLO has just 6 topics, whereas H&M is very detailed in covering sustainability issues and provide more metrics and figures, UNIQLO is more descriptive and narrative, with less topics and more emphasis on social aspects.

In terms of stakeholder orientation, generally all stakeholders received at least some attention, but certain groups are present widely in both companies: customers, employees, suppliers.

In line with Chong & Wang's (2024) research on UNIQLO strategy, our findings demonstrate that the company puts more emphasis on the social dimension in its corporate communication.

Similarly to Vilar & Simão's (2015) findings, the current research provides evidence that companies in Europe tend to be more precise and detailed in their sustainability communication, while Asian companies use more narrative and descriptive language, covering less diverse sustainability topics.

3.5. Validity, Reliability, and Limitations

Construct validity: The analysis codes were derived from established and academically validated theoretical frameworks (Arvidsson & Dumay, 2022; Confetto & Covucci, 2021; Siano et al., 2016; Freeman's stakeholder theory, 1984), and from the materiality assessment of the companies analyzed (See Fig. 7 and 8). This ensures that the analysis categories reflect both recognized academic concepts and the strategic priorities self-declared by H&M and UNIQLO.

Internal validity: To ensure consistency in coding, the following steps were taken: Preliminary notes on sustainability topics, website strategy and stakeholder focus were taken while reading the research material. Pilot coding on a small sample was conducted to test the coding framework before the main coding process. Notes were taken in Memo in MAXQDA codes to keep keyword and indicator consistency.

External validity: The findings of this study are directly applicable to large international textile companies with a global presence, strong brand positioning, and an explicit and mature commitment to sustainability (as evidenced by CDP, DJSI, and other ratings). Generalization to smaller, regionally based textile companies with less established brands or less mature sustainability strategies should be done with caution, recognizing that resources and communication approaches may differ significantly.

Reliability

Since the coding was performed by a single researcher, which is a recognized limitation in terms of inter-coder reliability, some steps were taken to mitigate this risk and maximize consistency:

- Explicit operational definitions were used for each code (see Tables 2 and 3)
- Documented ambiguous coding decisions in memos within MAXQDA
- Performed a complete second pass review of the coded material after a period of 1week, re-examining segments and verifying consistency of code application
- Kept a record of methodological decisions to ensure transparency and replicability
- It is recognized that the absence of independent inter-coder verification represents a limitation of the study that should be considered when interpreting the findings.

Study limitations

This study has the following limitations that should be considered when interpreting its findings:

1. Time limitation: The analysis captures sustainability communication at a specific point in time (end of November 2025 for websites and 2024 year results for annual reports). Considering that SC strategies are constantly evolving, especially in response to new regulations (e.g., CSRD), changes in stakeholder expectations, or reputational crises, the findings may not reflect changes implemented subsequently.

2. Channel limitation: Only corporate websites and annual reports (owned media controlled by companies) were analyzed. Communication on social media, external media coverage (earned media), paid advertising, or internal communication to employees was not evaluated. This may offer a partial view of the overall communication strategy.

3. Language limitation: The analysis was conducted in English version of the sites. Possible differences in communication targeting specific local markets in other languages were not captured. The translation and cultural adaptation of messages may vary.

4. Sample limitation: Only two companies were analyzed. Although they are recognized leaders in the sector with a strong stated commitment to sustainability, they do not represent the full diversity of approaches in the global textile industry (fast fashion vs. luxury fashion vs. niche sustainable brands vs. regional brands).

5. Qualitative methodological limitation: Qualitative content interpretation inevitably involves a degree of interpretive subjectivity. Although this was mitigated through the use of established frameworks, clear operational definitions, and systematic documentation of decisions, it remains an inherent limitation of the method. The absence of independent inter-coder verification (see Reliability section) reinforces this limitation.

6. Verification limitation: The study analyzes communication (what companies declare and promise), not independent verification of actual practices (what they actually do). Correspondence

between communicated promises and actual performance was not evaluated through independent audits, factory visits, or interviews with external stakeholders (workers, NGOs, affected communities). The analysis cannot comment on authenticity or possible greenwashing without this external verification.

3.6. Ethical considerations

This research analyzes only publicly available content (official corporate websites and published annual reports), so it did not require ethical committee approval or informed consent from participants. No personally identifiable information was collected, nor were interviews conducted with individuals.

The findings are presented objectively and academically, quoting verbatim only when strictly necessary to illustrate identified patterns, and always with appropriate attribution. We avoid making unfounded normative judgments about the authenticity of communications (accusations of greenwashing without evidence), focusing instead on analytical description and comparison of communication strategies.

All information used is in the public domain and is properly cited according to academic standards. The intellectual property rights of companies over their content are respected, using it exclusively for non-profit academic research purposes, which constitutes fair use under copyright law.

CONCLUSIONS AND RECOMMENDATIONS

The current research aimed to examine what sustainability communication strategies large international textile companies H&M and UNIQLO utilize on their websites and which sustainability themes and topics are in their area of focus on this digital platform. To fulfill these aims a comparative case study using mixed-method content analysis of website content, including annual reports, was carried out.

The findings reveal that both companies have strategic approach to sustainability, defining a broad range of stakeholders and material issues to address. However, the scope of TBL and ESG topics varies across H&M and UNIQLO, which could be explained by the fact that companies from different geographical regions and cultural contexts have diverse stakeholder interests and expectations, as well as business models and strategic goals. Overall, this illustrates how stakeholder theory is aligned with business practice.

Both companies have strong sustainability strategy explicitly visible on their websites and in annual reports, not showing significant difference in sustainability orientation (mission, vision and values, top management commitment, TBL agenda). Furthermore, there is evidence of stakeholder engagement tools and governance of sustainability on both websites.

In contrast, UNIQLO received weaker assessment in website orientation, showing issues with navigability (website map and structure). Noteworthy, UNIQLO is a flagship brand of Fast Retailing group of companies, and sustainability communication is mixed across two websites – one being more consumer-oriented, which is confusing and hinder navigation.

Regarding stakeholder focus, the first thing that stands out is that H&M and UNIQLO contrast in stakeholder groups they define. This ranges from having different names for one stakeholder group ("colleagues" for H&M and "employees" for UNIQLO) to distinguishing particular groups (UNIQLO defines "industry-wide initiatives" and "supporing youth", which H&M does not have). Moreover, H&M separates "supply chain workers" and "suppliers and business partners", while UNIQLO has general group of "employees" and a separate group of "suppliers (partner factories)".

All groups receive at least some attention, but obviously certain groups dominate. H&M leads in value-chain communication (suppliers), while for UNIQLO employee engagement is more important. Investor relations are distinguished in a separate section beyond Sustainability section on both websites.

As for materiality assessment, UNIQLO identifies 6 key areas of focus while H&M goes into more detail, presenting 10 areas divided into 33 issues. This tendency is also reflected in the

difference between the scope of their annual reports – H&M's is much more peculiar and detailed. This tendency could be also explained by more strict reporting requirements for EU companies.

From the content dimension, in communicating the TBL agenda to its stakeholders, UNIQLO puts more emphasis on the social pillar, environmental is slightly less emphasized, contrary to H&M for which environmental focus is obviously more important, followed by social pillar. Economic / Governance pillar is less present on the websites. To sum up the stakeholder orientation of sustainability topics, UNIQLO's strategy is to make its customers aware of product responsibility, while H&M's scope of topics for customers is wider, including also environmental footprint, green innovation and circular economy. For suppliers mentioning environmental footprint is important to both companies. At the same time, employee engagement is provided by addressing labor practices, human rights and management approach by UNIQLO and labor practices together with environmental footprint by H&M.

Acknowledging study limitations, described in Chapter 3, section 3.6, this research only focused on two large textile companies, leaders of the industry, so it would be advisable to conduct further studies covering more representatives of the industry and cross-industry comparison between different world regions.

Future research could focus on two-way communication with stakeholders and analyze its effectiveness applying other methods, such as interview or survey with company managers, different stakeholder group representatives, as well as with the sustainability and communication teams specialists. It is also recommended to focus on how sustainability communication influences stakeholder behaviors in terms of sustainable practices.

Although various groups of stakeholders of internationally present companies are united by the similar demands and expectations, at the same time they could comprise various cultural contexts, peculiarities of perception etc., so the practical recommendation when reaching out to global audience through a website, would be to structure its sections in a more intuitive way.

The current study contributes to the body of scientific knowledge on strategic corporate communication in the area of sustainability, allowing to get a better understanding of various patterns and approaches used by leading companies from different geographic regions and cultural contexts.

The results let us assume that focusing on environmental issues and addressing value-chain stakeholders is a good choice for a communication strategy in Europe, whilst social topics and initiatives are more relevant for Asian companies' customers and employees.

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Appendices

Appendix 1. Research sample full table. H&M website

Company	Section	Subsection (Page title)	Sub-subsection (Page title)		Link	Content	Comments
H&M	About us	About us - Main page			https://hmgroup.com/about-us/	Images, figures, link to downloadable PDF	
		Business idea			https://hmgroup.com/about-us/business-idea/	Images	
		Markets and expansion			https://hmgroup.com/about-us/markets-and-expansion/	Graph, table, links to reports	
		Our values (Our values and the foundations of our culture)			https://hmgroup.com/about-us/our-values/	Images, video	
		Inclusion and diversity	Inclusion and diversity - Main page		https://hmgroup.com/about-us/inclusion-and-diversity/	Figures, quote, image (portrait of Global Head of People, Identity and Purpose)	In their communication, H&M uses the word "colleagues" to speak about employees
			People (Empowering People)		https://hmgroup.com/about-us/inclusion-and-diversity/inclusive-people/	Image, links to downloadable Social Policy file	Employee engagement

					URL	Content	Notes
							process described
			Business (Towards a more inclusive business)		https://hmgroup.com/about-us/inclusion-and-diversity/inclusive-business/	Image, link to downloadable PDF with Ethical Product Design Policy	
			Communities (Advancing the inclusion of people)		https://hmgroup.com/about-us/inclusion-and-diversity/inclusive-communities/	Image, links to external partner projects	Strong evidence of NGO partnerships
		History (Our history)			https://hmgroup.com/about-us/history/	Timeline, images, video	
		Contact and services (Contact us)	Contact and services - Main page		https://hmgroup.com/about-us/contact-us/	Contact emails, phone numbers, customer service	Head office, Media, Investor Relations, Sustainability etc.
			Partner with H&M Group		https://hmgroup.com/about-us/contact-us/partner-with-hm-group/	Images, Links to downloadable PDFs "Sustainability commitment" and "Code of ethics," Contact us button - call to action (contact form)	Register interest form
			Raise a concern		https://hmgroup.com/about-us/contact-us/raise-a-concern/	Link to Speak Up channel	

		Sustainability - Main page			https://hmgroup.com/sustainability/	Images (clickable)	Clickable images leading to sustainability focus areas
	Sustainability	Sustainability reporting	Sustainability reporting - Main page		https://hmgroup.com/sustainability/sustainability-reporting/	A lot of downloadable PDFs	Sustainability reports since 2002
			How we report	How we report - Main page	https://hmgroup.com/sustainability/sustainability-reporting/how-we-report/		
				Materiality	https://hmgroup.com/sustainability/sustainability-reporting/how-we-report/materiality/	Graph, table	
				Reporting frameworks and indexes	https://hmgroup.com/sustainability/sustainability-reporting/how-we-report/reporting-frameworks/	Links to GRI an UNGP, a lot of downloadable PDFs	Clear references to GRI and UN standards of reporting
		Leading the change	Leading the change - Main page		https://hmgroup.com/sustainability/leading-the-change/	Link to downloadable PDF of Annual and Sustainability report	
			Vision and strategy		https://hmgroup.com/sustainability/leading-the-change/vision-and-strategy/		
			Goals and ambitions	Goals and ambitions - Main	https://hmgroup.com/sustainability/leading-the-change/goals-and-ambitions/		
			Transparency	Transparency - Main	https://hmgroup.com/sustainability/leading-the-change/transparency/		

					URL		
				Supply chain	https://hmgroup.com/sustainability/leading-the-change/transparency/supply-chain/		
				Responsible purchasing practices	https://hmgroup.com/sustainability/leading-the-change/transparency/responsible-purchasing-practices/		
			Green investment		https://hmgroup.com/sustainability/leading-the-change/green-investment/		
			Awards and recognitions		https://hmgroup.com/sustainability/leading-the-change/awards-and-recognitions/	Links to third-party sustainability assessment	
			Memberships and collaborations		https://hmgroup.com/sustainability/leading-the-change/memberships-and-collaborations/	A long list of l inks to organizations where H&M is member and partner	
			Stakeholder engagement		https://hmgroup.com/sustainability/leading-the-change/stakeholder-engagement/		Detailed stakeholders breakdown
		Circularity and climate	Circullarity and climate - Main		https://hmgroup.com/sustainability/circularity-and-climate/	Link to Sustainability report downloadable PDF	
			Climate		https://hmgroup.com/sustainability/circularity-and-climate/climate/	Table, graphs, downloadable reports	PDFs of Climate Transition Plan and Powering change: Our energy use 2024 report
			Biodiversity		https://hmgroup.com/sustainability/circularity-and-climate/biodiversity/	Images	

					Our work with WWF		https://hmgroup.com/sustainability/circularity-and-climate/our-work-with-wwf/		
					Circularity	Circularity - main	https://hmgroup.com/sustainability/circularity-and-climate/circularity/	Link to Sustainability report downloadable PDF	
						Designing for circularity	https://hmgroup.com/sustainability/circularity-and-climate/circularity/designing-for-circularity/	Images, Link to Circulator Guide PDF	
						Circular business models	https://hmgroup.com/sustainability/circularity-and-climate/circularity/circular-business-models/		
						Waste	https://hmgroup.com/sustainability/circularity-and-climate/circularity/waste/		
					Materials	Materials - Main	https://hmgroup.com/sustainability/circularity-and-climate/materials/	Graph, link to Raw Material Sourcing Risk Overview	
						Cotton	https://hmgroup.com/sustainability/circularity-and-climate/materials/cotton/		
						Leather	https://hmgroup.com/sustainability/circularity-and-climate/materials/leather/		
						Man-made cellulosic fibres	https://hmgroup.com/sustainability/circularity-and-climate/materials/man-made-cellulosic-fibres/		
						Microfibres	https://hmgroup.com/sustainability/circularity-and-climate/materials/microfibres/		
						Synthetics	https://hmgroup.com/sustainability/circularity-and-climate/materials/synthetics/		
					Packaging		https://hmgroup.com/sustainability/circularity-and-climate/packaging/	Image	

			Built Environment		https://hmgroup.com/sustainability/circularity-and-climate/buildings/	
			Animal welfare		https://hmgroup.com/sustainability/circularity-and-climate/animal-welfare/	Link to PDF
			Water		https://hmgroup.com/sustainability/circularity-and-climate/water/	
			Chemicals	Chemicals - Main	https://hmgroup.com/sustainability/circularity-and-climate/chemicals/	Graphs, links to supporting materials
				Key milestones	https://hmgroup.com/sustainability/circularity-and-climate/chemicals/key-milestones/	Timeline, images
				Chemical restrictions	https://hmgroup.com/sustainability/circularity-and-climate/chemicals/chemical-restrictions/	
		Fair and equal	Fair and equal - Main		https://hmgroup.com/sustainability/fair-and-equal/	
			Human rights	Human rights - Main	https://hmgroup.com/sustainability/fair-and-equal/human-rights/	
				Our approach to representing human rights	https://hmgroup.com/sustainability/fair-and-equal/human-rights/our_approach/	
				Due diligence	https://hmgroup.com/sustainability/fair-and-equal/human-rights/due-diligence/	
			Gender equality in our supply chain		https://hmgroup.com/sustainability/fair-and-equal/gender-equality-in-our-supply-chain/	

				Working conditions		https://hmgroup.com/sustainability/fair-and-equal/working-conditions/		
				Wages		https://hmgroup.com/sustainability/fair-and-equal/wages/	Table, Graphs	
				Community engagement		https://hmgroup.com/sustainability/fair-and-equal/community-engagement/		
			Standards and policies	Standards and policies - Main		https://hmgroup.com/sustainability/standards-and-policies/		
				Code of Ethics		https://hmgroup.com/sustainability/standards-and-policies/code-of-ethics/		
				Sustainability Commitment		https://hmgroup.com/sustainability/standards-and-policies/sustainability-commitment/		
				Modern Slavery Statement		https://hmgroup.com/sustainability/standards-and-policies/modern-slavery-statement/		
				Human rights policy		https://hmgroup.com/sustainability/standards-and-policies/human-rights-policy/		
				Sustainable Impact Partnership Program		https://hmgroup.com/sustainability/standards-and-policies/sustainable-impact-partnership-program/		

Appendix 2. Research sample full table. UNIQLO website

Company	Section	Subsection (Page title)	Sub-subsection (Page title)			URL	Content	Comments
UNIQLO	About us					https://www.uniqlo.com/eu-lt/en/information		
		Corporate information				https://www.fastretailing.com/eng/group/strategy/		
		Business Overview	Business Model			https://www.fastretailing.com/eng/group/strategy/uniqlobusiness.html		
			Business Strategy			https://www.fastretailing.com/eng/group/strategy/tactics.html		
		Management Policy				https://www.fastretailing.com/eng/ir/direction/interview.html		
		IR Information				https://www.fastretailing.com/eng/ir/		
			CEO message			https://www.fastretailing.com/eng/ir/direction/message.html		
	Sustainability	Sustainability - Main				https://www.uniqlo.com/jp/en/contents/sustainability/		
		Planet	Re-UNIQLO			https://www.uniqlo.com/jp/en/contents/sustainability/planet/clothes_recycling/re-uniqlo/		
			Products	Jeans Innovation		https://www.uniqlo.com/jp/en/contents/sustainability/planet/products/jeansinnovation/		

				Material	Clothing made from recycled material	https://www.uniqlo.com/jp/en/contents/sustainability/planet/products/material/recycle/	
					Responsibly sourced down and feathers	https://www.uniqlo.com/jp/en/contents/sustainability/planet/products/material/responsibly_down_feathers/	
				Supply chain	CDP	Our initiatives for the environment	https://www.uniqlo.com/jp/en/contents/sustainability/planet/supply_chain/cdp/	
					CDP	Addressing Climate change	https://www.uniqlo.com/jp/en/contents/sustainability/planet/supply_chain/cdp/climate/	
					CDP	Water	https://www.uniqlo.com/jp/en/contents/sustainability/planet/supply_chain/cdp/water/	
				The Setouchi Olive Foundation			https://www.uniqlo.com/jp/en/contents/sustainability/planet/olive/	
				Sustainable action	Special	Plastic	https://www.uniqlo.com/jp/en/contents/sustainability/planet/sustainable_action/special/plastic/	
					Product Care	Making Clothes last longer	https://www.uniqlo.com/jp/en/contents/sustainability/planet/sustainable_action/productcare/01/	
						Looking after your clothes	https://www.uniqlo.com/jp/en/contents/sustainability/planet/sustainable_action/productcare/00/	Animated instruction on product use to extend its life

			Society	Society Main			https://www.uniqlo.com/jp/en/contents/sustainability/society/		
				Refugee support	Refugee support		https://www.uniqlo.com/jp/en/contents/sustainability/society/refugees/		
					Global partnership		https://www.uniqlo.com/jp/en/contents/sustainability/society/refugees/unhcr_globalpartnership/		
					Global refugee support efforts		https://www.uniqlo.com/jp/en/contents/sustainability/society/refugees/globalproject/		
					Clothing support		https://www.uniqlo.com/jp/en/contents/sustainability/society/refugees/clothing_support/		
					Employment of refugees		https://www.uniqlo.com/jp/en/contents/sustainability/society/refugees/uniqlo_stores_employment/		
					Refugee empowerement project		https://www.uniqlo.com/jp/en/contents/sustainability/society/refugees/selfaliance/		
				Children's support and action	School (Making the world better for future generations)		https://www.uniqlo.com/jp/en/contents/sustainability/society/youth/school/		
						UNIQLO Dream Project	https://www.uniqlo.com/jp/en/contents/sustainability/society/youth/school/uni_dream_pro/		
						Supporting next generation leaders around the world	https://www.uniqlo.com/jp/en/contents/sustainability/society/youth/school/project/		

					JFA UNIQLO Soccer Kids	https://www.uniqlo.com/jp/en/contents/sustainability/society/youth/school/JFAsoccer/		
					Asian University for Women Promoting Female Leadership	https://www.uniqlo.com/jp/en/contents/sustainability/society/youth/school/leader/		
				Tsurumi Childrens Hospice		https://www.uniqlo.com/jp/en/contents/sustainability/society/youth/childrenshospice/		
			Culture Sports	Special Olympics		https://www.uniqlo.com/jp/en/contents/sustainability/society/culture_sports/specialolympics/		
				Street Soccer USA		https://www.uniqlo.com/jp/en/contents/sustainability/society/culture_sports/streetsoccer/		
				NY MOMA Partnership		https://www.uniqlo.com/jp/en/contents/sustainability/society/culture_sports/artmuseum/		
				UNIQLO Wheelchair Tennis Tour		https://www.uniqlo.com/jp/en/contents/sustainability/society/culture_sports/wheelchair-tennis/		
			Disaster relief	Preparing clothes for an emergency disaster		https://www.uniqlo.com/jp/en/contents/sustainability/society/emergency_support/disaster_prevention/		

			COVID-19 response		https://www.uniqlo.com/jp/en/contents/sustainability/society/emergency_support/covid-19response/	
			Disaster recovery assistance		https://www.uniqlo.com/jp/en/contents/sustainability/society/emergency_support/archive/	
	People	People Main			https://www.uniqlo.com/jp/en/contents/sustainability/people/	
		Diversity commitment	Gender		https://www.uniqlo.com/jp/en/contents/sustainability/people/diversity/gender/	
				Supporting women in COVID-19	https://www.uniqlo.com/jp/en/contents/sustainability/people/diversity/gender/covid19womensupport/	
				Career building training for women	https://www.uniqlo.com/jp/en/contents/sustainability/people/diversity/gender/bangradeshproject/	
				Global Women's Empowerment Program	https://www.uniqlo.com/jp/en/contents/sustainability/people/diversity/gender/globalempowerment/	
			Fast Retailing Activities	Career support for female employers	https://www.fastretailing.com/employment/en/diversity/gender/	
				Diversity and inclusion	https://www.fastretailing.com/employment/en/diversity/	
			Global One Team		https://www.uniqlo.com/jp/en/contents/sustainability/people/diversity/employment/	

				Disabilities		https://www.uniqlo.com/jp/en/contents/sustainability/people/diversity/pwd/		
				LGBTQ+		https://www.uniqlo.com/jp/en/contents/sustainability/people/diversity/lgbtq/		
			Worker wellbeing	The people behind our clothes		https://www.uniqlo.com/jp/en/contents/sustainability/people/production/		
Fast Retailing	About	Vision	Fast Retailing Way (Corporate Philosophy)			https://www.fastretailing.com/eng/about/frway/		Corporate Philosophy presented in 14 languages (European and Asian), downloadable PDF files
				Mission, Values and Principles		https://www.fastretailing.com/eng/about/frway/frway.html#mission		
			Respect for Human Rights			https://www.fastretailing.com/eng/about/frway/humanrights.html		
		CEO message				https://www.fastretailing.com/eng/about/message/		

		Business	Overview of UNIQLO International business segment			https://www.fastretailing.com/eng/about/business/segment.html	
		History				https://www.fastretailing.com/eng/about/history/	
	Sustainability					https://www.fastretailing.com/eng/sustainability/	
		CEO Interview (Duplicates in Management Policy)				https://www.fastretailing.com/eng/ir/direction/interview.html	Duplicates! (see UNIQLO - Management Policy)
		Vision	External Director Interview			https://www.fastretailing.com/eng/sustainability/vision/director.html	
			Sustainability Statement			https://www.fastretailing.com/eng/sustainability/vision/statement.html	
			Governance and Management Structure			https://www.fastretailing.com/eng/sustainability/vision/organization.html	
			Materiality			https://www.fastretailing.com/eng/sustainability/vision/priority-areas.html	
			Stakeholder engagement			https://www.fastretailing.com/eng/sustainability/vision/stakeholders.html	Definition of

							company stakeholders
		History			https://www.fastretailing.com/eng/sustainability/vision/history.html		
		Basic Philosophy			https://www.fastretailing.com/eng/sustainability/products/policy.html		
	Products (Create new value through products and services)	Product Planning R&D			https://www.fastretailing.com/eng/sustainability/products/planning_and_development.html		
		Responsible Procurement			https://www.fastretailing.com/eng/sustainability/products/procurement.html		
		Recycle (Initiatives on Continuously Utilizing LifeWear)			https://www.fastretailing.com/eng/sustainability/products/recycle.html		
		Pursuing Customer Satisfaction			https://www.fastretailing.com/eng/sustainability/products/customers.html		
		Quality and Safety			https://www.fastretailing.com/eng/sustainability/products/quality_and_safety.html		
	Labour (Respect Human Rights in our Supply Chain)	Human Rights and Working Environments in our Supply Chain			https://www.fastretailing.com/eng/sustainability/labor/management.html		

				Code of Conduct for Production Partners			https://www.fastretailing.com/eng/sustainability/labor/coc.html		
				Enhancing Traceability and Production Partners List			https://www.fastretailing.com/eng/sustainability/labor/list.html		
				Monitoring and Evaluation of Production Partners			https://www.fastretailing.com/eng/sustainability/labor/partner.html		
				Grievance Mechanisms			https://www.fastretailing.com/eng/sustainability/labor/grievance.html		
				Preventive Measures and Actions Taken for Addressing Salient Human Rights Issues			https://www.fastretailing.com/eng/sustainability/labor/purchasing.html		
				Our promise to Society			https://www.fastretailing.com/eng/sustainability/labor/statement.html		
			Respect the Environment	Environmental Management			https://www.fastretailing.com/eng/sustainability/environment/management.html		
				Response to Climate Change			https://www.fastretailing.com/eng/sustainability/environment/climatechange.html		

				Improved Energy Efficiency			https://www.fastretailing.com/eng/sustainability/environment/energy.html		
				Response to Biodiversity			https://www.fastretailing.com/eng/sustainability/environment/biodiversity.html		
				Water Resource Management			https://www.fastretailing.com/eng/sustainability/environment/water.html		
				Chemical Management			https://www.fastretailing.com/eng/sustainability/environment/chemical.html		
				Improved Waste Management and Resource Efficiencies			https://www.fastretailing.com/eng/sustainability/environment/waste.html		
			Community (Strengthen Communities)	Community Engagement Policies			https://www.fastretailing.com/eng/sustainability/community/policy.html		
				Supporting Refugees			https://www.fastretailing.com/eng/sustainability/community/refugees.html		
				Environmental Conservation/Protection			https://www.fastretailing.com/eng/sustainability/community/community.html		
				Community Support			https://www.fastretailing.com/eng/sustainability/community/contribution.html		
				Support for Sports and Cultural Activities			https://www.fastretailing.com/eng/sustainability/community/sports_and_culture.html		

				Contribution to Society through Clothing			https://www.fastretailing.com/eng/sustainability/community/donating_clothing.html		
				Peace for All			https://www.fastretailing.com/eng/sustainability/community/peace_for_all.html		
			Support Employee Fulfillment	Employee Engagement Policy			https://www.fastretailing.com/eng/sustainability/employee/policy.html		
				Respect for Diversity			https://www.fastretailing.com/eng/sustainability/employee/diversity.html		
				Recruiting and Developing People			https://www.fastretailing.com/eng/sustainability/employee/training.html		
				A positive work environment			https://www.fastretailing.com/eng/sustainability/employee/workplace.html		

Appendix 3. Modified OSEC framework for the website sustainability communication strategy assessment

Dimensions	Sub-dimensions	No.	Items	Reference	Evaluation criteria	H&M	UNIQLO	Comments
Orientation (12)	Mission	1	Explicit reference to environmental sustainability	Siano	Present in "About us" or "Sustainability" section	1	1	H&M, Goals and ambition (Sustainability - Leading the change) At H&M Group, we consider the needs of present and future generations, and conduct our business in a way that is economically, socially and environmentally sustainable. This is why we set clear ambitions and bold goals.
		2	Explicit reference to social sustainability	Siano	Present in "About us" or "Sustainability" section		1	
		3	Explicit reference to economic sustainability	Siano	Present in "About us" or "Sustainability" section			
	Vision	4	Explicit reference to environmental sustainability	Siano	Present in "About us" or "Sustainability" section			

		5	Explicit reference to social sustainability	Siano	Present in "About us" or "Sustainability" section		
		6	Explicit reference to economic sustainability	Siano	Present in "About us" or "Sustainability" section		
	Values	7	Explicit reference to environmental sustainability	Self	Present in "About us" or "Sustainability" section		
		8	Explicit reference to social sustainability	Self	Present in "About us" or "Sustainability" section		
		9	Explicit reference to economic sustainability	Self	Present in "About us" or "Sustainability" section		
	Sustainability strategy	10		Dach	Present in "About us" or "Sustainability" section	1	1	
	Top management	11		Dach	Present in "About us" or "Sustainab		1	UNIQLO: CEO message in Sustainability section, External Director message

	commitment nt				ility" section			
	Most important sustainability challenges mentioned	12		Dach	Present in "About us" or "Sustainability" section		1	
Structure (18)	Stakeholder engagement sections	13	Various stakeholder groups mentioned	Adapted from Siano	Yes / No		1	
		14	IR relations section	Adapted from Siano	Yes / No		1	
		15	Media relations section	Adapted from Siano	Yes / No			
		16	Consumer relations subpage	SanMiguel	Yes / No			
		17	Employee involvement subpage	SanMiguel	Yes / No			
	Stakeholder engagement tools	18	Materiality matrix	Siano	Yes / No			
		19	Stakeholder engagement case study	Siano	Yes / No		1	Examples of Employee Grievance Remediation in their value chain factories
		20	Community and forum	Siano	Yes / No			

	Category	#	Tool					Notes
		21	Corporate blog	Siano	Yes / No		1	
		22	Interactive graphs of sustainability	Siano	Yes / No			
		23	Glossary and FAQ about sustainability	Siano	Yes / No			
	Governance of sustainability: organizational model	24	Strategic level: board of sustainability or CSR committee, etc.		Yes / No		1	UNIQLO: Sustainability committee
		25	Operative level: sustainability or CSR Officer, CSR team, etc.		Yes / No	1	1	UNIQLO: Sustainability Officer, Sustainability Department, Sustainability Statement; H&M: Head of Sustainability, Head of Corporate Governance, Sustainability contact on website, Sustainability Commitment
	Governance of sustainability: tools/resources of corporate identity	26	Code of ethics		Yes / No		1	
		27	Code of behavior or conduct		Yes / No		1	
		28	Certifications (process		Yes / No		1	

			and product)				
		30	Sustainability Index (Dow Jones)	SanMiguel	Yes / No	1	
		31	Sustainability report	Siano	Yes / No	1	1
Ergonomics (23)	Accessibility	32	Compliance with W3C		Yes / No		
		33	Multilingual functionality		Yes / No		UNIQLO Corporate Philosophy presented in 14 languages (European and Asian), downloadable PDF files
		34	Sustainability section link clearly noticeable	Self	Yes / No		
	Navigability	35	Tools of navigation and search	Siano	Yes / No		
		36	Search by default	Siano	Yes / No		
		37	Direct access to information	Siano	Yes / No		
		38	Page loading	Siano	Yes / No		
		39	Website map	Siano	Yes / No		

		40	Navigability with mobile	Siano	Yes / No			
		41	Absence of link unreachable	Siano	Yes / No			
		42	Clear structure	Dach	Yes / No			
		43	Easy navigation	Dach	Yes / No			
		44	Further information available	Dach	Yes / No			
	Usability	45	Absence of excessive horizontal or vertical scrolling		Yes / No			
		46	Absence of actions not required by the users		Yes / No			
		47	Opportunity to go back and on homepage		Yes / No			
	Interactivity	48	One-way interaction		Yes / No			

		49	Two-way interaction		Yes / No			
		50	Participation and co-creation		Yes / No			
	Multimedia	51	Video		Yes / No			
		52	Image		Yes / No			UNIQLO: Comic-style infographics with instructions on how to use their clothes so that they last longer https://www.uniqlo.com/jp/en/contents/sustainability/planet/sustainable_action/productcare/00/
		53	Magazine		Yes / No			
		54	Web and interactive TV	Adapted from Siano	Yes / No			

Appendix 4. AI use declaration

**FACULTY OF COMMUNICATION, VILNIUS UNIVERSITY
DECLARATION ON THE USE OF ARTIFICIAL INTELLIGENCE TOOLS**

Student's name, surname: Daria Levina
Study programme, year of study: International Communication Master's Programme, 2nd year
Title of the written work: Strategies of sustainability communication in textile industries: a comparative case study of H&M and UNIQLO
Type of written work (e.g., essay, term paper): Master Thesis
Course / subject: Master's Thesis
Date of submission of the declaration: 2025-12-29

The written work submitted for assessment has been prepared in accordance with the *Code of Academic Ethics of Vilnius University*[10], the *Methodological Guidelines for Written Works of the Faculty of Communication of Vilnius University*[11], the *Guidelines on Artificial Intelligence Usage at Vilnius University*[12], and the *Recommendations on the Use of Artificial Intelligence in Study Assignments at the Faculty of Communication, Vilnius University*[13].

⊠ I confirm

☐ I do not confirm

The following artificial intelligence (AI) tools were used in preparing this written work (please mark appropriately and specify their purpose):

⊠ ChatGPT: Used to help rephrase my own wording in order not to repeat myself when explaining the same information in Introduction and Chapter 1 (for example, explanation of research aims, objectives and questions). It was also used as a technical assistant to provide step-by-step guidance on formatting according to requirements (literally, where to press in Word to apply formatting settings to the whole document). ChatGPT was used to consult on Academic English vocabulary.

⊠ Grammarly: Spelling and grammar check, paraphrasing

☐ Midjourney: _____

☐ Gemini: _____

⊠ DeepL: Used to translate the Abstract_____

☐ Other: _____

Additional information required:
1. Footnotes in the written work must indicate the specific parts of the text that were prepared with the assistance of artificial intelligence (AI) tools.
2. Footnotes must also specify the volume of the text that was prepared using AI tools.

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[10] Code of Academic Ethics of Vilnius University: https://www.kf.vu.lt/en/studies/documents
[11] Methodological Guidelines for Written Works of the Faculty of Communication of Vilnius University: https://www.kf.vu.lt/dokumentai/VUKF_metodiniai_EN_Epdf.pdf
[12] Guidelines on Artificial Intelligence Usage at Vilnius University: https://www.vu.lt/site_files/Vertimai/EN_Translation_Dirbtinio_intelekto_naudojimo_Vilniaus_universitete_gair%C4%97s.pdf
[13] Recommendations on the Use of Artificial Intelligence in Study Assignments at the Faculty of Communication, Vilnius University: https://www.kf.vu.lt/dokumentai/documents/2024/Recommendations_on_the_use_of_AI_in_assignments.pdf